



# THE FORT ST. GEORGE GAZETTE

## EXTRAORDINARY

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MADRAS, SATURDAY, SEPTEMBER 4, 1900.

[PART II, 1-2-3.]

Reports of Select Committees, etc., to be presented to the Council of the Governor of Fort St. George for the purpose of making Laws and Regulations.

To

THE HONORABLE THE COUNCIL OF THE GOVERNOR OF  
FORT ST. GEORGE FOR MAKING  
LAWS AND REGULATIONS.

We, the undersigned members of the Select Committee appointed to consider the Madras Village Panchayat Bill (No. 6 of 1900) have the honour to submit the following report to the Council on the principal clauses that we have carried out in the Bill.

2. Clause 2.—Under the Madras Local Boards Bill, which also has been under consideration, no unions can be formed for areas with a population of less than 10,000. Union areas will hereafter be semi-urban in character and are intended to be in course of time into municipalities. We have considered it desirable to avoid the complication involved in permitting the formation of village panchayats and have therefore excluded such areas from the scope of this Bill.

3. Clause 3.—We have omitted the definitions of 'land-holder' and 'tenant' as, in view of the amendments carried out in clause 5, they are no longer needed. The definition of 'president' has been omitted as being unnecessary.

4. Clause 5.—The disadvantages of giving the village headman an ex-officio seat on a panchayat outweigh, in our opinion, the advantages. We have therefore omitted sub-clause (3) of this clause, but it will still be open to the headman to get elected as a panchayat member. The minimum strength of a panchayat has, partly on this account and partly for the purpose of securing adequate representation of all classes and interests in a village, been raised to seven. Under this clause as amended by us, every member of a panchayat will be elected.

5. *Clause 4.*—The qualifications for voters specified in *Items (i) to (iv)* of original sub-clause (1), low as they were, would still have entailed the preparation of an electoral roll in the same elaborate fashion as in the more advanced areas. We are of the opinion that the development of village self-government should not be associated with needless or excessive formality. We have therefore made the franchise simpler for practical working in a village, and conferred the right to vote on every male resident of the village who is at least 25 years old.

6. *Clause 7.*—We consider it unnecessary to prescribe any disqualifications for candidates at village panchayat elections. The area being small and each person in a village being presumably well known to the other, we would leave it to the good sense of the voters to avoid the undesirable at such elections.

7. We consider that the retention of original clause-10 is likely to encourage the appointment of paid secretaries for panchayats, the work connected with which should in the very large majority of cases be done without any remuneration by the president or one or other of the members of the panchayat. We have therefore omitted it. It will however be open to a panchayat under clause 25 to appoint such paid servants as it may consider necessary and this we think is sufficient to meet the needs of villages where the president may require assistance.

8. *Clause 10.*—We have raised the term of office of a panchayadar to three years with the object of ensuring continuity of administration.

9. *Clause 11.*—In sub-clause (a) we have reduced the limit of imprisonment from six months to one month, our reason being that villagers residing in a limited area are more sensitive than people living in towns to the odium attaching to imprisonment awarded by a criminal court. A larger portion of sub-clause (c) referring to disgraceful conduct has been deleted on the ground that it is unduly wide in its scope, besides being too vague and indefinite for practical enforcement.

10. *Clause 12.*—Following the District Municipalities Act and the Local Boards Bill, we have removed the necessity for the acceptance of a resignation before it can take effect.

11. *Clause 14.*—We are of opinion that sub-clause (2) as worded in the original Bill might give rise to complications as regards citizenship and voting and have therefore deleted it.

12. *Clause 15.*—Irrigation, we think, ought not to be entirely excluded from the functions which a panchayat may under this Bill be allowed to undertake. We realise the inconvenience involved in a general panchayat, based practically upon male adult suffrage, being permitted to deal with matters of irrigation which concern only landholders. But the inconvenience is inherent in all representative government and in this case can be largely minimised by the committee system which was already in the Bill and the joint committee system which we have introduced into it. The Irrigation Panchayat Bill will apparently take more time is coming than was at first anticipated, and we would rather not exclude, from specific mention in this Bill, a function which, in a very large number of villages, will be among the first that will be thought of by the villagers themselves. We have restricted its scope however to the protection and maintenance of any irrigation work, the enforcement of kodimaramath, the assignment of turns of irrigation and generally the distribution of water to fields. Panchayats can—so in the case of village forests—discharge this function only when the Local Government transfer it and subject to such conditions as the Government impose.

13. *Clause 21.*—The words added are intended to indicate that the panchayat may fix the term of office of members of committees.

14. *Clause 22.*—This provides for the creation of joint committees for looking after works or matters of common interest to more than one panchayat or to a panchayat and any other local authority. It follows section 26 of the District Municipalities Act.

15. *Clause 23.*—We have added a new item (iii) under clause (c) giving a panchayat power during epidemics to prohibit the use of any water-source, whether public or private; and restricted the power given under item (iv) to public water-sources.

16. *Clause 24.*—Land already bears a considerable burden of taxation for both central and local purposes; and we consider that no additional burden should be imposed on it until other available sources of revenue have been exhausted. We have therefore omitted from this clause the sub-clause making specific mention of a panchayat cess.

17. *Clause 27.*—The strength of a panchayat being small, we have considered it safer in the case of proposals for taxation to prescribe the assent of one-half the sanctioned strength than of two-thirds of the members present at a meeting.

18. *Clause 31.*—Sub-clause (3) of old clause 29 has been made sub-clause (1) of this clause and we have added to it another sub-clause giving panchayats power to farm out the collection of certain of the taxes they may levy.

19. *Clause 35.*—We consider it sufficient to provide for the dissolution of panchayats which persistently default in the performance of their duties or abuse their powers. We have therefore deleted the portions of this clause relating to the suspension of a panchayat and its consequences.

20. *Schedule.*—We have added a few items to this schedule.

21. The other amendments that we have made are either consequential or unimportant or relate to mere drafting.

22. We recommend that the Bill as amended by us be published in English before it is taken into consideration.

*3rd September 1925.*

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*(Subject to a minute of dissent.)*

V. K. RAMANUJACHARI.  
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B. V. NARASIMIER.

*(Subject to a minute of dissent.)*

#### MINUTE OF DISSENT.

The Bill gives power to the Local Government for the constitution of and the supervision over the panchayats, and this intervention of Government in the chain of Local Self Government is undesirable. Though an executive officer is necessary for the formation of village panchayats, he should never be made to exercise controlling authority over them, but such a power should be given to the district board or taluk board.

Clause 15, sub-clauses (i) to (vi), (x), (xi), and (xii) of the Bill enables panchayats to exercise some of the functions which a local board may exercise over the same way. It is not at all desirable that panchayats shall be enabled to discharge these functions either without the consent of the local boards or without withdrawing the powers from the local boards concerned. The local boards shall have at least power to supervise the work of a panchayat in regard to those matters. The taluk boards are empowered, in the Local Board Bill, 1924, to levy taxes on professions and callings, and a similar provision is to be found in clause 28 of this Bill also. Unless it is laid down by Statute that in all cases where a panchayat taxes professions and callings, no taluk board shall levy tax on the same: this provision will lead to unnecessary friction, confusion and hardship.

In clause 18 it is incorrectly stated that arrangement for public festivals is a function of the local boards.

The whole of clause 23 may be omitted and the Local Government may frame rules under the provisions of section 16 stating what powers a panchayat may exercise for carrying out its functions.

Provision is to be made in this Bill that the Local Government may make such recurring and non-recurring grants or subsidies, as they think fit, in aid of the funds of the panchayat, and the taluk boards may be empowered to make grants-in-aid from its funds as they may think fit to carry out any of the purposes of this Act.

C. V. S. NARASIMHA RAJU.

## BILL No. 4 OF 1920.

## THE MADRAS VILLAGE PANCHAYAT BILL, 1920.

(As amended by the Select Committee.)

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[Note.—1 The alterations made by the Select Committee are printed in diamond type.

2 The figures in square brackets are the serial numbers of the Bill as introduced.

3 In the marginal references to other Acts the following abbreviations have been used:—

"The District Act" for "The District Village Self Government Act, 1912"

"D.M. Act" for "The Madras District Municipalities Act,"

"M.L.B. Act" for "The Madras Local Boards Act, 1920."

## The Madras Village Panchayat Bill, 1920.

No. 6 OF 1920.

(Introduced by the Select Committee.)

WHEREAS it is expedient to make proper provision for the administration of village affairs by the villagers themselves and thereby develop the system of self-government in the rural areas of the Presidency of Madras, and whereas the previous sanction of the Governor-General has been obtained under section 79 of the Government of India Act, 1919, to the passing of this Act: It is hereby enacted as follows:—

Enacted.

### CHAPTER I.

#### PRELIMINARY.

[1] 1. This Act may be called the Madras Village Panchayat Act, 1920.

[2] 2. It extends to the whole of the Madras Presidency except the City of Madras, and except the municipalities and the unions to which the Madras District Municipalities Act, 1912, and the Madras Local Boards Act, 1920, respectively apply.

Local Board.

[3] 3. In this Act, unless there is something repugnant in the subject or context:—

Definition.

(1) 'Building' includes a house, shop, warehouse, workshop, hut and shed;

(2) 'Forest' includes unreserved land at the disposal of Government and forest reserved under the Madras Forest Act, 1882;

(3) 'Panchayat' means the body of persons constituted under this Act for carrying out all or any of the purposes of this Act;

(4) 'Panchayatdar' means a member of a panchayat;

(5) 'Prescribed' means prescribed by rules made under this Act;

(6) 'Revenue village' means any local area which is recognised as a village in the revenue accounts; and

(7) 'Village' means any area declared by the Local Government to be a village for the purposes of this Act.

## CHAPTER II.

### Composition of Panchayats.

Creation and abolition of panchayats.

4. (1) The Local Government may, (a) by notification in the manner prescribed, direct the constitution, for any village, of a panchayat or panchayats for carrying out all or any of the purposes of this Act, and

(2) at any time in like manner modify or cancel such notification.

(3) The provisions of this Act shall come into force in, or cease to apply to, any village or part thereof, as the case may be, on such date as may be specified in the notification published under sub-section (1).

Number of members and composition of panchayats.

5. (1) A panchayat shall consist of such number of members as may be fixed by the Local Government, such number to be not more than fifteen and not less than seven.

(2) Where a panchayat is constituted for more than one revenue village, the Local Government shall determine the number of members to be allotted to each revenue village.

(3) The members shall be elected in the prescribed manner.

Qualification of voters.

6. (1) Every male person who is a resident of the village and has completed his twenty-fifth year shall be entitled to vote at an election of panchayat members:

(2) Any dispute as to the age or residence of a person for the purposes of sub-section (1) shall be decided in the manner prescribed.

Qualification of members.

7. Every person who is entitled to vote at an election of panchayat members shall be qualified to be elected as panchayat member.

President of panchayat to be elected.

8. Every panchayat shall elect one of its members to be its president.

Temporary delegation of powers of the president to a panchayat member.

9. The president may, during his temporary absence or incapacity, delegate by an order in writing any of his powers or duties to a panchayat member:

Provided that he shall not delegate any powers or duties which the panchayat expressly forbids him to delegate.

[8]

[9]

[9]

[7]

[8]

[Section 6 (1) of the Bengal Act.]

[9]

[Section 19 of D.M. Act, 1919.]



[10]

10. (1) The term of office of a panchayatdar shall be three years from the date of his election.

(2) A president shall be deemed to have vacated his office on the expiry of his term as panchayatdar or on his otherwise ceasing to be a panchayatdar.

[11]

11. The Local Government may remove any panchayatdar or president from his office—

[Sections 24 and 138 of Madras Local Boards Act, 1904.]  
[Section 19 of D.M. Act, 1894.]  
[Sections 13 and 16 of Bengal Act.]

- (a) who is sentenced by a criminal court to transportation or imprisonment for a period of more than one month, such sentence not having been reversed or the offence pardoned; or
- (b) who refuses to act or becomes incapable of acting; or
- (c) who applies to be adjudicated, or is adjudicated, a bankrupt or insolvent; or
- (d) who has been ordered to find security for good behaviour under the Code of Criminal Procedure, 1893; or
- (e) who has been guilty of misconduct in the discharge of his duties.

[12 (1) and (2)]

12. (1) A panchayatdar or president may resign his office by giving notice to the panchayat.

(2) When there is a vacancy in the office of panchayatdar or president, a new panchayatdar or president shall be elected in accordance with the foregoing provisions.

[13 (2)]  
[Sections 23 of D.M. Act, 1894, and section 18, proviso, of the Bengal Act.]

13. No act of a panchayat shall be deemed invalid by reason only that the number of panchayatdars at the time of the performance of such act was less than the sanctioned strength or of any irregularity in the election of any panchayatdar or president.

[14]  
[Section 23 of D.M. Act, 1894.]  
[Section 16 of the Bengal Act.]

14. Every panchayat shall be a body corporate by such name as the Local Government may determine and shall have perpetual succession and a common seal, and shall by the said name sue and be sued. Subject to any rules made by the Local Government in this behalf, it shall also have power to acquire, hold or transfer property, movable and immovable, to enter into contracts and to do all other things necessary for the purposes of this Act.

CHAPTER III.

FUNCTIONS AND POWERS.

[15]

15. Subject to such rules as the Local Government may make, a panchayat may exercise the powers and perform the duties specified below:—

- (a) construction and maintenance of villages roads, culverts, bridges and buildings;

(iii) lighting of streets and public places;

(iii) construction of drains and disposal of drainage water and sewage;

(iv) cleaning of streets, removal of rubbish heaps, jungle growth and prickly-pear, filling in of disused wells, sanitary ponds, pools, ditches, pits or baulows and other improvements of the sanitary condition of the village;

(v) provision of public latrines and arrangements to cleanse latrines whether public or private;

(vi) spacing and maintenance of burning ghats and burial-grounds;

(vii) sinking and repairing of wells, excavation, repair and maintenance of ponds or tanks for supply of water for drinking, washing and bathing purposes, and construction of bathing ghats;

(viii) control of cattle-stands, threshing floors, taps and other communal premises;

(ix) control of chavdis, chattrams, rest-houses, and other property belonging to the villagers in common;

(x) extension of village-sites and regulation of building;

(xi) enforcement of vaccination;

(xii) registration of births and deaths;

(xiii) opening and maintenance of village libraries;

(xiv) control of pounds;

(xv) village protection; and

(xvi) other measures of public utility calculated to promote the safety, health, comfort or convenience of the villagers.

16. The district or taluk board within whose jurisdiction a panchayat has been constituted may at any time, with the consent of the panchayat and subject to such conditions as may be agreed upon, authorise such panchayat to exercise any of the following functions which such district or taluk board may itself exercise under the Madras Local Boards Act, 1920 and it shall thereupon be lawful for such panchayat to exercise such function:—

(i) construction and control of markets, slaughter-houses and cart-stands;

(ii) sanitary arrangements for public festivals;

(iii) control of fairs;

(iv) control of fisheries;

(v) planting and preservation of trees on roads;

(vi) establishment and maintenance of elementary schools and other matters connected with elementary education;

(vii) provision of medical relief.

17. The Local Government may, subject to such conditions and the payment of such contribution, if any, by the

Functions which a (non) board may authorise a panchayat to exercise

Transfer of village from taluk panchayat

[16]

[17]

panchayat as they may prescribe, transfer to any panchayat the management, protection and maintenance of village forests, whether reserved for fuel and fodder or for other purposes.

[Now]

18. The Local Government may, subject to such conditions as they may prescribe, transfer to any panchayat the protection and maintenance of any village irrigation work, the management of tanks of irrigation, the enforcement of kodimarsamat or the regulation of the distribution of water from any irrigation work to the fields depending on it.

Transfer of functions of panchayat in respect of irrigation work.

[18]  
[Section 22 of the Bengal Act.]  
[Sections 52 and 142 of M. L. R. Act.]  
[Section 173 of D.M. Act, 1894.]

19. Subject to such rules as may be made by the Local Government, a district board or tank board or collector or any private person or body of persons may, with the consent of a panchayat, make over to such panchayat, subject to such conditions as may be agreed upon, the management of any institution or the execution or maintenance of any work or the performance of any duty within the area over which the panchayat has control.

Institutions or work may be transferred to a panchayat.

[19]

20. The Local Government may, subject to such conditions as they may prescribe, authorise any panchayat, by a general or special order, to exercise any functions or perform any duties other than those specified in sections 15, 16, 17, 18 and 19.

Government's order to authorise a panchayat.

[20]

21. (1) A panchayat may appoint from among its members committees with delegated power to dispose of matters relating to any particular branch of the administration which are reserved by this Act or the rules made under it for the decision of the panchayat; or may appoint individual panchayat members or committees of panchayat members to inquire into and report on any such matters.

Appointments of committees.

[Sections 23 and 24 of D.M. Act, 1920.]

(2) It shall be lawful for the panchayat from time to time by a resolution supported by not less than one-half of its sanctioned strength to appoint as members of any committee, for such term as the panchayat may specify, any persons who are not panchayat members but who may in the opinion of such panchayat possess special qualifications for serving on such committee. All the provisions of this Act relating to the duties, powers and liabilities of panchayat members shall be applicable, so far as may be, to such persons.

Joint committees.

22. (1) Panchayats or panchayats and other local authorities may join

(a) in appointing out of their respective bodies a joint committee for any purpose in which they are jointly interested.

(b) in delegating to such committee power to frame terms binding on each such authority as to the construction and future maintenance of any joint work and any power which might be exercised by any of such authorities, and

(c) in framing and modifying rules fixing the constitution of such committee and the term of office of its members, and regulating the proceedings of such committee relating to the purpose for which the committee is appointed.

(3) If any difference of opinion arises between local authorities acting under this section, it shall be referred to the Local Government whose decision thereon shall be final.

Power of a panchayat to carry out its functions.

23. (1) Subject to such rules as the Local Government may make in this behalf and subject to the provisions of sections 15, 16, 17, 18, 19 and 20, a panchayat shall have power to do all acts necessary for and incidental to the carrying out of the functions entrusted to it and, in particular,

(a) in respect of the matters specified in section 18, clauses (i) to (iv), a panchayat shall have control of all roads, culverts, bridges, drains, drainage works and waterways, other than canals or irrigation channels within its jurisdiction, not being private property and not being specially exempted by any order of the Local Government or the district or tank board, and may do all things necessary for the maintenance and repair thereof, and may

(i) lay out and make new roads,  
(ii) construct new bridges or culverts,

(iii) widen, open, enlarge or otherwise improve any road or bridge,

(iv) construct drains and drainage works,

(v) deepen or otherwise improve waterways, and

(vi) provide for the lighting of any road or public place within its area:

[New]

[21]

[Section 23 of the Bengal Act.]  
[Sections 139 and 140 of M.L.B. Act.]  
[Sections 167, 168 and 175 of D.M. Act, 1884.]

[Section 191 of M.L.B. Act.]  
[Section 27 of the Bengal Act.]

(b) to improve the sanitary condition of the village or a part of it, a panchayat shall have power

(i) to require by notice the owner or occupier of any building to construct private drains therefor or alter or remove the private drains thereof within a reasonable period,

(ii) to require, by notice giving a reasonable period, the owner or occupier of any land or building which contains or is attached to any well, pool, ditch, pit, pond, tank or any place containing or used for the collection of any drainage, filth or stagnant water, which is injurious to health or offensive to the neighbourhood or is otherwise a source of nuisance, to cause the same to be filled up, cleaned, or deepened, or to cause the water to be removed therefrom or drained off, or to take such other action therewith as may be directed by the panchayat necessary to remove the nuisance,

[Sections 90-D and 143-A of M.L.B. Act.]  
[Section 185 of U.M. Act, 1984.]

(iii) to require, by notice giving a reasonable period, the owner or occupier of any land overgrown with vegetation, undergrowth, prickly-pears or scrub-jungle which is in any manner injurious to health or dangerous to the public or offensive to the neighbourhood, to cause it to be cleared of the vegetation, undergrowth, prickly-pears or scrub-jungle,

(iv) to require by notice the owner or occupier of any land or building which needs to be cleaned to cause the same to be cleaned or lime-washed within a reasonable period, and

(v) to prohibit digging for gravel, earth or sand, or quarrying stone, except on a licence granted by the panchayat;

[Section 30 of the Bengal Act.]  
[Sections 100-A and 100-B of M.L.B. Act.]

(e) in respect of the matters specified in section 14, clause (vi), a panchayat may provide the village with a supply of water, proper and sufficient for public and private purposes, and for such purposes shall have power

(i) to construct, repair and maintain tanks or wells and clear out streams or water-courses,

(ii) to purchase or acquire by lease or gift any tank, well, stream or water-course and, with the consent of the owner, cleanse or repair it or provide facilities for obtaining water therefrom,

(iii) to prohibit, during epidemics, the use of any water-source for drinking or culinary purposes, or for the washing of clothes,

(iv) to notify the setting apart of any public water-source for drinking or culinary purposes, and likewise to prohibit all bathing, washing of clothes and animals or other acts likely to pollute the source so set apart:

Provided that nothing shall be done under this clause which may affect a canal or channel used for irrigation without the prior consent of the authority controlling such canal or channel.

(2) Any person who disobeys an order issued under sub-clause (iii) or (iv) of clause (c) of sub-section (1) shall, on conviction by a magistrate, be punished with fine which may extend to twenty-five rupees.

(3) If any work required by notice under sub-clause (i) to (iv), of clause (b) of sub-section (1) is not executed within the period specified in the notice, the panchayat may itself cause such work to be carried out and the cost of such work or part thereof may be recovered from the owner or occupier referred to in the said sub-clauses, as if it were an article of land revenue.

[Section 27 (3) of the Bengal Act.]

Power of entry.

24. Any member, officer or servant of a panchayat may enter into or upon any building or land, with or without assistants or workmen, in order to make any inspection or execute any work for the purpose of, or in pursuance of, section 23:

[22]  
[Section 274 of D.M. Act, 1888.]  
[Section 25 of the Bengal Act.]

Provided that

(a) no such entry shall be made between sunset and sunrise;

(b) unless the entry be with the consent of the occupier, no dwelling house shall be so entered without giving reasonable previous notice signed by the president or by a person duly authorized by him in this behalf of the intention to make such entry; and

(c) due regard shall be had in making such entry to the social and religious usages of the occupants of the premises entered.

Panchayat to issue the by-laws and appoint the staff of officers and servants.

25. Subject to such rules as the Local Government may make in this behalf, a panchayat may,

[23]  
[Sections 28, 295 and 30 of D.M. Act, 1884.]  
[Sections 34 and 131 of M.L.R. Act.]  
[Section 26 of the Bengal Act.]

(a) frame by-laws for the conduct of its business and generally for carrying out the purposes of this Act, and

(b) appoint such staff of officers and servants as it may consider necessary and fix the salaries or other remunerations to be paid to such staff.

## CHAPTER IV.

## PANCHAYAT FUNDS.

[24]

26. (1) Subject to the approval of the Local Government a panchayat may levy all or any of the following taxes and fees:—

These and  
fees which  
panchayats  
may levy

(a) A yearly tax on the capital value of buildings situated in the village.

(b) A yearly tax on callings, trades and professions exercised in the village such as those specified in Schedule A.

(c) Fees for the occupation of cattle-stands, threshing floors, village-sites and other similar communal places or public places or parts thereof.

(d) Fees for the use of cart-stands, markets, market sites and slaughter-houses under the control of the panchayat.

(e) Fees for the occupation of chattries, chaumans, travellers' rest-houses and other similar public buildings under the control of the panchayat, for the clearing of private latrines and for licences granted for quarrying or excavation under section 26.

(f) Fees for the issue of permits for grazing, or the removal of fuel or other forest produce.

(2) In addition to or in lieu of any of the foregoing taxes and fees, a panchayat may submit proposals for any other tax or fee which it may find to be convenient and suitable to the village community for the approval of the Local Government who may accept the same and sanction its levy in the village.

(3) All taxes and fees leviable under this section shall be levied in accordance with such rules as may be prescribed.

[25]

27. No tax or fee shall be levied under section 26 unless the levy thereof is sanctioned by a resolution of the panchayat supported by not less than one-half of its sanctioned strength at a meeting specially convened for the purpose.

It is to be levied  
without  
sanction  
of panchayat.

[26]

28. When the panchayat shall have sanctioned, with the approval of the Local Government, the levy of any tax or fee, such panchayat shall at once notify, in the prescribed manner in the village in which the tax or fee is to be levied, the rate at which and the date from which such tax or fee is to be levied.

Notification  
of levy of  
tax and  
date

Assessment  
taxes and  
fees.

28. In making assessments in any of the taxes or fees referred to in section 26, the panchayat shall assess the same at the rates or amounts and from the duties specified in the notifications under section 26.

[27]

Application  
for revision  
of assessment.

29. Any person dissatisfied with the assessment under section 29 may, within such time as may be prescribed, apply to the panchayat, either orally or in writing, for a revision of the assessment, and the panchayat may amend or confirm the same.

[28 (1)]

[Section 29 of the Bengal Act.]

Collection of  
taxes and  
fees.

31. (1) The amounts of taxes and fees shall be paid in such manner as may be prescribed, and, in case of default of such payment, shall be recovered by the village headman by distraint and sale, in the manner prescribed, of the movable property of the defaulter, together with a sum equal to a fifth of the amount of such arrears, by way of penalty.

[28 (2)]

[Section 31 of the Bengal Act.]

(2) The panchayat may farm out the collection of the fees referred to in clauses (c), (d) and (f) of sub-section (1) of section 25 for any period not exceeding three years at a time on such conditions as it thinks fit.

[29]

Panchayat  
fund and its  
application.

32. (1) All sums realised under section 31, all sums realised as penalties, fines, fees or costs under this Act, and all other receipts of the panchayat including any donation from a private person or body of persons, and any contribution from a taluk board, district board or the Government shall be paid into a fund to be called the 'Panchayat fund', the accounts of which shall be kept in the manner prescribed.

(2) The expenses incurred by the panchayat in carrying out the purposes of this Act shall be paid out of the panchayat fund:

Provided that all sums made over to or realised by a panchayat for any specific purpose shall be applied solely to that purpose.

#### CHAPTER V.

##### Contract.

Prohibition or  
restriction  
of panchayat  
contracting.

33. The Local Government may, by order in writing, suspend the execution of any resolution of a panchayat, or of any order or notice issued by a panchayat or its president, or cancel such resolution, order or notice, and may prohibit the doing of any act which is about to be done or is being done in pursuance or under

[30]

[Section 33 (2) of the Bengal Act.]  
[M.L.A. Act, section 37 (1).]  
[D.M. Act, 1884, section 33.]



colour of this Act, if, in their opinion, such resolution, order, notice or act is manifestly perverse or ultra vires of the panchayat, or the execution of such resolution, order, notice or act is likely to cause obstruction, injury or annoyance to any person lawfully employed or danger to human life, health or safety, or is likely to lead to a riot or an affray.

34. A panchayat shall at all times permit any officer or other person whom the Local Government may empower in this behalf to have access to all its books, proceedings and records and to enter on and inspect any immovable property occupied by, or any work in progress under the orders of, or any institution controlled by, a panchayat.

Inspector of  
land revenue  
may be  
empowered

35. If the Local Government are of opinion that a panchayat persistently makes default in the performance of the duties imposed upon it by or under this or any other Act, or abuses its powers, they may, after giving the panchayat sufficient opportunity to show cause to the contrary, by an order in writing suspending those powers for so doing, dissolve the panchayat.

Power of  
Government  
to dissolve a  
panchayat.

36. On the dissolution of a panchayat under section 35, all members of the panchayat shall, as from the date of publication of the order, vacate their offices as such members and the Local Government shall pass such orders as they deem equitable and just in regard to the funds and other property of the panchayat and such orders shall be final.

On the date  
of dissolution

37. (1) The Local Government may appoint a person to be Registrar of Panchayats for the area to which this Act extends, or for any portion of it, and may assign to him from time to time such salary and establishment as they think fit.

Appointment  
of Registrar,  
his duties and  
discharge of  
Government's  
powers to  
him.

(2) The cost of such officer and his establishment shall be paid out of the revenues of the Local Government.

(3) The Registrar so appointed shall attend to the constitution, and superintend the administration, of panchayats within his jurisdiction, and shall, when so authorized by the Local Government by notification, exercise all or any of the powers vested in them by this Act, except the power to make rules under section 44.

38. The Local Government may, either by name or by virtue of office, authorize by notification any collector, district forest officer, district board president, taluk board president or any other person,

Delegation of  
the powers of  
Government  
to others.

[30]  
[Sections 25 and 26 of the Bengal Act.]  
[Sections 25 and 102 of M.L.A. Act.]  
[Section 24, D.M. Act, 1884.]

[32]  
[Section 50 of the Bengal Act.]  
[Section 4-B of D.M. Act, 1884.]

[33]  
[Section 5-B, D.M. Act, 1884.]  
[Section 47, Bengal Act.]

[34]

[35]

whether a salaried officer of the Government or not, in exercise in any local area, in regard to any panchayat or any class of panchayats or all panchayats in that area, all or any of the powers of the Local Government which a Registrar may be authorised to exercise under sub-section (3) of section 17.

Withdrawal  
of authori-  
sation of power  
from this  
officer.

39. The Local Government may by notification cancel or modify any authority that they may have conferred on any person under sub-section (5) of section 17 or under section 18.

[38]

## CHAPTER VI

### SOME PROVISIONS, RULES, ETC.

Liability of  
panchayat for  
loss, waste or  
misapplica-  
tion.

40. (1) If, after giving the panchayat concerned a sufficient opportunity for showing cause to the contrary, the Local Government are satisfied that the loss, waste or misapplication of any money or other property owned by, or vested in, a panchayat is a direct consequence of misconduct or gross neglect on his part, they may, by order in writing, direct such panchayat to pay to the panchayat, within a date fixed, the amount required to reimburse it for such loss, waste or misapplication.

(2) If the amount is not so paid, the collector shall recover it as an arrear of land revenue and credit it to the panchayat fund.

(3) The decision of the Local Government shall be final as to the liability of a panchayat under sub-section (1) and as to the amount to be recovered from him.

Prohibition of  
suits against  
a panchayat,  
or its members,  
officers,  
servants or  
agents.

41. (a) No suit or other legal proceeding shall lie against any member or officer or servant or agent of a panchayat acting under its direction, in respect of anything done in good faith under this Act or any rule or by-law made hereunder.

(b) No suit or other legal proceeding shall be brought against any panchayat, or any member, officer, servant or agent thereof acting under its direction, for anything done under this Act, until the expiration of three months next after notice in writing has been left or delivered at the office of the panchayat, and also at the residence of the person against whom the suit is intended to be brought, if such person is a member, officer, servant or agent acting under the direction of the panchayat. The notice shall state the cause of action, the nature of the

[37]

[Section 259, D. M. Act, 1884.]  
[M.L.R. Act, section 157.]  
[The Bengal Act, section 62.]

[36]

[M.L.R. Act, section 154.]  
[D. M. Act, 1884, section 261.]  
[The Bengal Act, sections 63 and 64.]

relief sought, the amount of compensation claimed and the name and place of abode of the person who intends to bring the suit; and unless such notice be proved, the court shall find for the defendant.

(c) Every such action shall be commenced within six months after the accrual of the cause of action and not afterwards.

(d) If any panchayat or person to whom a notice under clause (b) is given shall, before a suit is brought, tender sufficient amends to the plaintiff and pay the amount so tendered into court, such plaintiff shall not recover more than the amount so tendered. The plaintiff shall also pay all costs incurred by the defendant after such tender.

42. Whoever abstracts or neglects the panchayat or any member thereof, or any person employed by it or him, or any person with whom it or he has contracted in the performance of its or his duty, under the provisions of this Act, or prevents or tries to prevent any person from doing anything which he is empowered or required to do by virtue of this Act, or removes any mark set up for the purpose of indicating any level or direction incidental to the carrying out of any work authorized by this Act, or removes, destroys, defaces or otherwise obstructs any notice put up or established by the panchayat or under its authority, shall be liable on conviction by a magistrate to a fine not exceeding Rs. 50.

Punishment for the contravention of this Act.

43. (1) Nothing herein contained shall preclude the institution by the panchayat of a suit for any amount due under this Act.

Right for recovery of dues, compensation, etc., not to be prejudiced.

(2) No assessment or demand made, and no charge imposed, under the authority of this Act, shall be impeached or affected by reason of any clerical error or of any mistake in respect of the name, residence or occupation of any person, the description of any property or thing, or the amount assessed, demanded or charged, provided that the provisions of this Act have been in substance and effect complied with. And no proceedings under this Act shall merely for defect in form be quashed or set aside in any court of justice.

(3) No suit shall be brought in any court to recover any sum of money collected under the authority of this Act or to recover damages on account of any assessment or collection of money made under the said authority: provided that the provisions of this Act have been in substance and effect complied with.

[28]

[M.L.B. Act, section 155 (T).]  
[D.M. Act, 1954, section 171.]

[40]

[M.L.B. Act, section 94-A.]

[D.M. Act, 1954, section 268.]  
[M.L.B. Act, section 155.]

Power of  
Local Govern-  
ment to  
make rules.

44. (1) The Local Government may make rules to carry out all or any of the purposes of this Act not inconsistent therewith.

(2) In particular, and without prejudice to the generality of the foregoing power, the Local Government shall have power to make rules—

(a) with reference to all matters expressly required or allowed by this Act to be prescribed;

(b) for giving intimation of vacancies in the offices of president and panchayat members, for fixing the time within which elections shall be held for filling such vacancies, and generally for regulating all elections under this Act and determining the authority who shall decide disputes relating to such elections;

(c) regulating the powers of panchayats to acquire, hold and transfer property and to enter into contracts;

(d) as to the powers that may be exercised by the president as the chief executive officer of a panchayat;

(e) regarding the conduct of meetings of panchayats and quorum;

(f) regarding the appointment of the officers and servants of the panchayat and their salaries;

(g) as to the accounts to be maintained by panchayats, the audit and publication of such accounts, and the arrangements to be made for the lodging and custody of the panchayat fund;

(h) as to the returns, statements and reports to be submitted by panchayats;

(i) as to the preparation and sanction of the estimates of receipts and expenditure of panchayats;

(j) prescribing the manner in which notifications and orders under this Act shall be published;

(k) prescribing instructions for the guidance of the controlling authorities mentioned in sections 37 and 38 of this Act in exercising the powers delegated to them;

(l) prescribing the class of magistrates by whom offences under this Act shall be tried;

(m) as to the settlement of differences or disputes between any two panchayats or between a panchayat and any other local authority in regard to any matters arising for decision under this Act.

(3) The power to make rules under this Act shall be subject to the condition of previous publication.

[41]

[The Mysore Act, section 161,  
[D.M. Act, 1970, section 323,  
[36 L.S. Act, section 144]

[43]

[Section 306, D.M. Act, 1922.]

[43]

[Section 328, D.M. Act, 1923.]

[44]

[Section 330, D.M. Act, 1923.]

[45]

[Section 331, D.M. Act, 1923.]

45. All notices given or issued under the provisions of this Act must be in writing.

Form of notice.

46. Every by-law under this Act shall, unless a different method be prescribed under this Act or directed by the panchayat, be written in, or translated into, the chief vernacular of the village and deposited at the office of the panchayat, and a copy shall be posted up in a conspicuous position at such office and such other places as the panchayat may direct. And a public proclamation shall be made throughout the village by beat of drum or otherwise; that such copy has been so posted up and that the original is open to inspection at the office of the panchayat.

Publication of by-laws.

47. Whenever the panchayat shall have set apart any place for any purpose authorized by this Act or shall have prohibited the doing of anything in any place, the president shall forthwith cause to be put up a notice in the chief vernacular of the village at or near such place. Such notice shall specify the purpose for which such place has been set apart or the act prohibited in such place.

Notice of prohibition or setting apart of place.

48. (1) When any notice or other document is required by this Act, or by any rule, by-law or order made under it, to be served on, or sent to, any person, the service or sending thereof may be effected—

Method of serving documents.

(a) by giving or tendering the said document to such person; or

(b) if such person is not found, by leaving such document at his last known place of abode or business or by giving or tendering the same to some adult member or servant of his family; or

(c) if such person does not reside in the village and his address elsewhere is known to the president, by sending the same to him by post registered; or

(d) if none of the modes aforesaid be available, by fixing the same in some conspicuous part of such place of abode or business.

(e) When the person is an owner or occupier of any building or land, it shall not be necessary to name the owner or occupier in the document, and in the case of joint owners and occupiers it shall be sufficient to serve it on, or send it to, one of such owners or occupiers.

(3) Whenever in any bill, notice or other document served or sent under this Act a period is fixed within which any tax or other sum is to be paid or any work executed, or anything provided, such period shall, in the absence from this Act of any distinct provision to the contrary, be calculated from the date of such service or sending.

## SCHEDULE A.

## VILLAGE TRADING, PROFESSIONS AND CALLINGS.

[Section 28, sub-section (1), clause (B).]

Persons in receipt of salaries or pensions from the Government, local authorities or private persons.	Professional measurement of grain and other produce.
Stores or warehouses of merchants, traders, money-lenders, lawyers or contractors.	Carpenters and smiths of all descriptions.
Domestic vendors and stamp vendors.	Other village artisans.
Law agents.	Manufacturers of jaggery, sugar, indigo (tax per vat) or dyes.
Books or pamphlets.	Manufacturers of bricks or tiles and covered floor-tiles (tax per kiln).
Books.	Oil-mill owners (tax per mill).
Acquisitions.	Food shop-keepers.
Acquisitions of pepper above and expenditure of barkshila (tax per performance).	Petty commission agents.
Dancers.	Medical practitioners.
Measurers.	Retail shop-keepers.
Owners of carts or jetties plying for hire (tax per seat or [other]).	Retail lenders.
Keepers of boarding houses or hotels or eating or refreshment houses and shops.	Rail-owners (tax per boat).
Weavers (tax per loom).	Wholesale lenders or merchants.
Croquet, marble or basket manufacturers.	Factory owners.
Books or pamphlets.	Discard or treasury owners.
Books of books, music, games, opium and foreign liquor shops.	Money-lenders.
Traders in cotton, goats or sheep (tax per head sold).	Contractors.
Grain and cattle brokers.	Owners of oil-mills worked by mechanical power.
	Owners of cotton-gins and keepers of depots for bones, hides or skins.

To

## THE HONOURABLE THE COUNCIL OF THE GOVERNOR OF

FORT ST. GEORGE FOR MADRAS

## LAWS AND REGULATIONS.

We, the undersigned Members of the Select Committee appointed to consider the Madras Local Board Bill (No. 5 of 1920), have the honour to submit the following report.

1. Letter from the Secretary to the Madras District Association, Coimbatore, dated the 22nd June 1920.
2. Letter from H. K. W. R. Comaral Parakkal, Ooty, Madras, dated 21st June 1920.
3. Letter from H. K. W. R. Comaral Parakkal, Ooty, Madras, dated 21st June 1920.
4. Letter from the Secretary, the Madras Association, Bangalore, Madras, dated 21st June 1920.
5. Letter from the President of a Public Meeting of the Bangalore and other Localities of Bangalore, dated the 21st July 1920.
6. Letter from the Secretary, Madras District Board, Bangalore, dated 21st August 1920.

2. We have considered the clauses of the Bill along with the comments mentioned in the margin.

3. The original draft was in the form of an Amending Bill but, with the approval of the

Government of India, the existing Local Boards Act with the proposed amendments worked into it, was introduced in Council as a Bill, and that is what has been referred to in the consideration. We have taken full advantage of the opportunity thus given to us and subjected the whole of the existing Act as thus amended to a thorough examination. The law relating to local boards is now 16 years old and there is urgent need for bringing it up to date. We have, therefore, as desired by the Government of India, had the Bill reclassified as a Repealing and Amending Bill, and, in doing so, have followed the lines adopted recently in the case of the City Municipal Act and the District Municipalities Act. This course has necessitated a rearrangement on a large scale of the chapters of the Bill as introduced, and a regrouping of the clauses in each chapter. We have also gathered into schedule the matter which is more conveniently placed there and most of which, it is desirable, should be capable of being altered, if necessary, without the elaborate formalities involved in fresh legislation. The wording and drafting of many of the clauses have also been brought into line with the corresponding provisions of the District Municipalities Act, and in consequence the language used has had to undergo extensive alterations in several places. We consider that no useful purpose will be served by attempting in these circumstances to imitate, by a difference in type, the language of the original Bill and the portions where it has been altered or added to.

4. While we have taken care not to make any substantial deviations from general principles, we have allowed ourselves considerable freedom in making a large number of alterations in the details of the machinery of local administration and of the powers and duties of the various local bodies with which this Bill deals.

5. In view of the provisions of the Madras Village Panchayat Bill, which also has been simultaneously under our consideration, we have discussed the desirability of retaining the provisions of Chapter V of the Bill as introduced, and arrived at the conclusion that union should be constituted under the local board's law only for areas of a semi-urban character which may in course of time develop into municipalities. We have accordingly fixed a minimum population limit of 5,000 for unions and have decided to change the designation "Union Panchayats" into "Union Boards". We think that union boards should have a composite existence of their own and that, within the areas which they administer, their powers and duties should, with very few exceptions, be the same as those of tank boards. We have therefore done away with the separate chapter provided in the Bill for union panchayats and have worked the provisions relating to union boards into the texture of the whole law.

5. With the object of making each class of local boards, which will hereafter include union boards also, as far as possible self-reliant, we have made a systematic attempt in the course of the redrafting to prevent the overlapping which now exists of the functions and resources of the various classes of local boards and to place each of them principally on a basis of its own. With the same object we have removed the revenue divisional officer and the village headman from inside participation in the work of local boards by virtue of their office, but the collector will continue to exercise certain powers of control from outside. We have done away with the appointment and sanction of the Government in respect of several matters where under the existing Act they are necessary. We have also greatly reduced the control of the district board over the taluk board and of the taluk board over the union board. The regulation of taxation within the limits fixed by law, the control of establishments and the framing and maintaining of budgets, we have sought to place almost entirely in the hands of the local boards themselves. We have extended the elective principle in the constitution of local boards and largely widened the franchise in respect of elections to taluk and union boards. Our attempt has, as I shall, been to make local boards more representative, to widen the sphere of their powers and duties, to make them, as far as possible, self-sufficient financially, and to largely reduce the control that is now being exercised over their activities from above.

7. The important amendments and additions we have made in the Bill are referred to in the following paragraphs:—

#### CHAPTER I.—PREAMBLE.

3. Clause 5.—We have omitted the definitions of words like 'guardian', 'notion', 'parent', 'number' which are unnecessary either in themselves or in view of the definitions given in the Madras General Clauses Act. We have adopted from the District Municipalities Act the definitions of 'appeal', 'apportionment', 'building', 'carriage', 'cart', 'latitude', 'outstation', 'owner', 'precolated', 'residence and residence', 'salary' and 'year'. In place of the definitions of 'road' and 'public road' we have substituted definitions of 'private road' and 'public road' on the lines of the definitions of 'private street' and 'public street' in the District Municipalities Act. The definition of 'district' has also been simplified and we have modified the definition of 'house' with a view to remove the doubts which have hitherto existed as to its correct interpretation.

#### CHAPTER II.—DISTRICT, TALUK AND UNION.

2. Clause 4 and 5.—While retaining to the Local Government power to notify any area to be a district and any part of such area to be a taluk, we consider it sufficient that the district board should have power to notify unions. The Local Government will alter or abolish the jurisdiction of district and taluk boards. The district board will exercise similar powers in regard to unions but we have deemed it necessary to reserve to the union board concerned a right of appeal to the Government against such action by the district board.

#### CHAPTER III.—CONSTITUTION AND CONTROL.

10. Clause 7.—We considered the desirability of fixing statutorily the strength of a local board on a population basis, as in the District Municipalities Act, but came to the conclusion that it is unsuitable for regional authorities like district and taluk boards. We have, however, fixed a minimum and maximum for each class of boards and have contented the exception made in the original Bill in the case of the Nilgiris district board.

11. Clause 8.—It would be awkward to let an officer participate in action which he is expected to control from outside. We have therefore debarred the collector the ex officio seat he now has on the district board. Nor should the revenue divisional officer and the village headman continue, in our opinion, to be ex officio members of the taluk and union board respectively.



12. *Clause 9.*—On every local board there should be an elective element the minimum strength of which we have fixed at three-fourths. We would also omit non-official taluk board presidents as part of the elected strength of a district board. Sub-clause (4) merely gives statutory recognition to the orders now in force regarding the persons competent to make appointments of members of such class of boards. Sub-clause (5) is intended to draw prominent attention to the need for so exercising the powers of appointment as to secure adequate representation of Mohammedans, backward classes and other minority communities.

13. *Clause 10.*—We consider it unnecessary to reserve power to the Government to regulate the actual total or elective strength of each local board. Within the maximum and minimum limits fixed by statute, we would give the district board the power to fix the total and elective strengths of district and taluk boards, and to the taluk board the power of fixing them in respect of union boards. With a view to prevent hasty manipulation of the strengths of district and taluk boards, we have inserted the safeguard that the resolution of the district board should be passed at two special meetings and at each meeting should be supported by a three-fourths majority. We apprehend that district and taluk boards may be tempted to fix the elective proportion so high as to jeopardize the adequate representation, by appointment, of minority communities. We have therefore provided that, where the elective strength fixed for any local board exceeds three-fourths, the approval of the Government should be obtained in respect of district and taluk boards and the approval of the district board should be obtained in respect of union boards.

14. *Clause 12.*—Under the original Bill the president of a district or taluk board and the chairman of a panchayat might be appointed by the Government or elected by the local board or panchayat if so authorised by the Government; and the president of a taluk board or the chairman of a panchayat might be so elected. We think it essential that the president of every local board should be chosen from among its members. We discussed at some length the question whether presidents of local boards should not ordinarily be elected. In the case of district boards the interests involved are so large and important that for some time to come we would have the presidents carefully selected. We have therefore permitted the existing arrangements to continue and the Government will continue to have the discretion to appoint presidents of district boards or to permit their election. We think that presidents of taluk boards should be elected unless the Government direct otherwise; and that union board presidents should always be elected. The vice-president of a district or a taluk board should, in our opinion, be also always elected.

15. *Clause 13.*—Except in the case of village headmen who will be eligible for election as presidents of union boards, we have made it clear that no salaried official under Government shall be eligible for election as president or vice-president of any of the boards. Sub-clause (2) of this clause prevents a taluk board president from standing for election to the vice-presidency of the district board, because it is undesirable that a person should in one capacity be in a position to exercise powers of control over his own vote during another capacity.

16. *Clause 14.*—It is again inconvenient and undesirable that a person who is elected as president of a district board should be also president or member of a taluk board. This clause therefore enacts that, on each election, the person concerned should vacate his office as president or member of a taluk board, as also the membership of the district board which he possessed before election as president. We have, however, provided that, on election as president of a district board, he will have a clear term of three years and during that period will also be a member of the district board. On the same principle we consider it also necessary that, so long as a person holds the office of district board president, he should be ineligible for election as a member of any taluk board in the district. The membership which he will acquire on the district board on election as president will be irrespective of the strength limit for the district board under clause 10 (1) (c) and will not count in determining the proportion of the elected element under clause 12 (1) (b).

17. *Clause 15.*—We have made the procedure for resignations by members and presidents simpler. We think it unnecessary to insist on the formality of a resignation being accepted before it can take effect.

18. *Clause 18.*—Under the original Bill the district collector in the case of district boards, and the revenue divisional officer in the case of taluk boards, stepped into a vacant district board presidency or taluk board presidency, as the case may be, by virtue of their office. In pursuance of our policy of making local boards less dependent on revenue officers, we have provided that the vice-president of a district or taluk board shall exercise the powers of a president when that office becomes vacant; that, if there is no vice-president of a district board, the president of the headquarters taluk board should, by virtue of his office, step into the vacancy; and that, if there is no vice-president of a taluk board, the president of the district board should appoint a member of the taluk board as president until a new president assumes office. Similarly when a union board presidency becomes vacant, the taluk board president will appoint a member of the union board as temporary president.

19. *Clause 20.*—This clause is modelled on section 20M of the District Municipalities Act, and gives members of local boards, among other things, power to move resolutions on matters connected with the administration of their respective boards.

20. *Clause 27.*—This gives members the right to call for the production of any record they want. It is taken from section 21 of the District Municipalities Act.

21. *Clause 28.*—Sub-clause (2) of this clause has been newly added and gives the president of a local board a seat, by virtue of his office, on every committee appointed by the board.

22. *Clause 30.*—The corresponding clause of the original Bill is 34-B which was copied from section 36 of the District Municipalities Act. We have, however, elaborated the details which we considered necessary for the smooth working of joint committees, and, in doing so, have followed the provisions, with necessary modifications, of section 61 of 51 and 53 Victoria, Chapter 41, and section 76 of 53 and 55 Victoria, Chapter 50.

23. *Clause 31.*—Clause 54 (1) of the original Bill has been redrafted on the lines of section 35 of the District Municipalities Act, and makes a reference to Schedule II in which are collected the rules relating to the conduct of the proceedings at local board meetings. This schedule incorporates the substance of clauses 28 to 33 of the original Bill.

24. *Clause 32 to 34.*—These are in the main an adaptation of sections 28 to 30 of the District Municipalities Act.

25. *Clause 36.*—Clause 151 of the original Bill left practically everything relating to administration reports to rules framed by the Government. This clause will statutorily fix the kind of reports to be submitted and the authorities by and to whom they should be submitted. We consider it essential that there should be a report for each board and a consolidated report for each class of boards in a district and the clause has been drafted accordingly. The presidents will be responsible for the preparation of the reports and the local boards will submit them to the authority named in the clause with copies of the resolutions passed by them on such reports.

26. *Clause 37.*—Clause 36 of the original Bill has been redrafted on the lines of section 54 of the District Municipalities Act. The Government also are given powers under sub-clause (3) along with the district collector. And, by virtue of sub-clause (3), the powers of a district collector under sub-clauses (1) and (2) may be exercised by the district board president in the case of taluk and union boards and by the taluk board president in the case of union boards.

27. *Clause 38.*—We have restricted the district collector's power of interference with the resolutions, orders, etc., of a local board to cases of urgency in which danger to human life, health or safety or a riot or an affray is apprehended. He can even then only suspend the execution of the resolution or order and report matters to the Government. The power of the Government to interfere with the resolutions or orders of a local board has also been circumscribed and the reference in the original sub-clause (1) to cause of likelihood of obstruction, injury or annoyance to any persons lawfully employed has been omitted.

28. *Clause 35.*—The drafting of both clauses 35 and 36 has been revised so as to follow the language employed in sections 35 and 37 of the District Municipalities Act.

29. *Clause 40.*—This embodies the provisions contained in clause 153 of the original Bill. But the drafting follows the language of section 35 of the District Municipalities Act.

30. *Clause 42.*—We have considered it necessary to confer on the president of the district board in respect of taluk boards, and on the president of the district board and the president of the taluk board in respect of union boards, the power to take action for enforcing the performance of any duty in respect of which such boards have committed default. Since presidents of district and taluk boards will have concurrent jurisdiction to interfere with union boards under this clause, we have inserted a proviso to the effect that, where there is a difference of opinion between them, the opinion of the president of the district board should prevail.

31. *Clause 44.*—We have transferred the power of removing the president of a union board from the Government to the president of the district board in cases where he consents or refuses to carry out any resolution of the union board.

32. *Clause 45.*—Clause 40-A of the original Bill provided for the dissolution and reconstitution only of district boards for incompetency to perform, or persistent default in performing, the duties imposed by law, or for exceeding or abusing the powers conferred by law. We have enlarged the scope of this clause so as to provide for dissolution and reconstitution in similar circumstances of taluk and union boards also. Sub-clause (5) provides for the carrying on of the administration of a dissolved local board during the interval between the dissolution and reconstitution.

33. *Clause 46.*—This follows section 42 of the District Municipalities Act.

#### CHAPTER IV.—ELECTION AND APPOINTMENT OF MEMBERS.

34. *Clause 47.*—After some discussion we decided to omit the provision made in clause 11 (1) of the original Bill for election by panchayats and by tax-payers and inhabitants of members of the district board. We are of the opinion that election to the district board should be only by taluk boards and from among members of taluk boards, direct election being permitted only in cases where there are no taluk boards in a district. The district board will determine the number of members which each taluk board in a district may return.

35. *Clause 48.*—The taluk board will, with the approval of the district board, determine electoral circles and the number of members which each circle may return. We have omitted the provision in clause 15 (4) of the original Bill permitting members of union panchayats to return members to the taluk board.

36. *Clause 49.*—A union board may, with the approval of the taluk board divide the union area into wards, and determine the number of members which each ward may return.

37. *Clause 51 to 53.*—These are adaptations of sections 44 to 47 of the District Municipalities Act. We have, however, preferred to embody in Schedule III the qualifications for a voter at taluk board and union board elections, the object being to facilitate, as experience is gained, a variation of the franchise without recourse to fresh legislation.

38. *Schedule III.*—We consider that the qualifications for voters should be embodied in the schedule as in the District Municipalities Act. The determination of the actual franchise has exercised our minds a great deal. While some of us were prepared to fix it very low, the majority were of opinion that during the earlier years after the passing of the new law it should not be fixed so low as to produce an unwieldy and, therefore for practical purposes, an unmanageable electorate. We have therefore taken the franchise fixed for rural areas for the Scheduled Councils as our basis. To the tax qualifications therein specified we have for taluk board elections added—

- (a) payment of profession or companies tax; and
- (b) payment of house-tax of not less than Rs. 5.

For union board elections we have removed the money limit of Rs. 5 in the case of house-tax. The electorate thus constituted will be considerably wider than those for the Legislative Council, as they will include women also.

Rules 3 to 5 of the schedule are also based on the rules framed under the Government of India Act.

39. Clause 54.—Every voter should in our opinion be eligible for election. We have removed the disqualification on account of sex in the case of candidates also and have thus gone further than the provisions of the City Municipal and District Municipalities Acts. We have prohibited salaried officers of Government standing for election, an exception being made in the case of village headmen as regards union board elections.

40. Clauses 55 to 58 are modelled on sections 49 to 52 of the District Municipalities Act.

41. Clause 59.—We have modified clause 141-G of the original Bill on the lines of section 59 of the District Municipalities Act and provided that election officers should be taken cognisance of only by magistrates of the first class and only on the person complaining deposing a sum of Rs. 200 with the complaint. Sub-clause (2) allows an appeal to the Sessions Judge against any nomination for an election officer.

#### CHAPTER V.—PROPERTY AND ESTABLISHMENT.

42. Clause 61.—Under clause 49 of the original Bill all public roads and their appurtenances vested in the district board, and under clause 53 the district board had power, with the approval of the Government, to transfer any property vested in it to any taluk board in the same district. In pursuance of our policy of making each class of local boards financially and otherwise independent of other classes of local boards, subject only to powers of control provided in the Bill, we have in clause 61 specified the classes of public roads in a district which shall vest in the various classes of local boards. All public roads within union limits will under our scheme vest in the union board; all public roads which are not classed as district roads and which are outside union limits in a taluk will vest in the taluk board, and all public roads which are classed as district roads and which are outside the limits of a union will vest in district boards.

43. Clause 62.—In this clause we give power to the district board to transfer inalienable property vested in any local board to any other local board in the same district.

44. Clause 70.—Sub-clause (1) corresponds to clause 51 of the original Bill, but we have omitted from the latter the words 'or with other authority as they may empower in this behalf' as they are really out of place in a sentence relating to the powers under the Regulation of 1817. The words were apparently put in for the purpose of enabling the management to local boards of assumed charitable funds. We have provided for this by a separate sub-clause, namely (2).

45. Clause 71.—This repeats section 65 of the District Municipalities Act and provides for the acceptance of trusts by local boards.

46. Clauses 74 to 81.—Clauses 41 to 46 of the original Bill have been redrafted on the lines of sections 70 to 77 of the District Municipalities Act. Two posts of district engineer and district health officer are placed on a statutory basis on the same terms as the municipal engineer and the municipal health officer under the District Municipalities Act. The salary of these two officers will be fixed by the Government in consultation with the district board. Neither will be removable from office except by the Government or with their consent. The consent is, however, bound to be given if the removal is recommended by a resolution supported by a two-thirds majority at a special meeting of the district board. Appointments to these posts will be made by the president of the district board subject to the approval of the Government. The local boards will be free to entertain without the sanction of Government any establishments they like other than the district engineer and health officer.

## CHAPTER VI.—TAXATION.

47. Clause 57.—From the list of taxes and fees which may be levied, as catalogued in clause 57 of the original Bill, we have omitted—

- (a) the surcharge on income-tax, and
- (b) fees.

The omission of (a) has been ordered by the Government of India. The enumeration of the fees leviable for various purposes seemed to us unnecessary in a chapter which we have confined to taxes and tolls. The power to levy every one of the fees referred to in sub-clauses (v) to (x) of clause 57 of the original Bill has however been reserved in some portion or other of the reconstructed Bill. In place of the surcharge on income-tax, we have substituted a 'companies' tax' and a profession tax.

48. Clause 58.—We consider that the pilgrim tax should be leviable not only on persons entering but also on those leaving a place of pilgrimage. The words 'important pilgrim centres' being difficult to define, we have preferred to use instead the words 'places of pilgrimage'.

49. Clause 59 of the original Bill gave power to the Government to direct, after giving the district board an opportunity to show cause to the contrary, the levy of any tax or toll. This power of coercion in respect of taxation is, we consider, inconsistent with the policy which we have pursued of trusting district boards to adequately finance their activities out of the resources placed at their disposal, and we have therefore omitted the clause.

50. Clause 65.—Strong objection has been taken to the attempt made in the original Bill to enhance the rate of land-tax. The scheme of that Bill (clause 57 (b) and (k) and proviso (i)) permitted a district board—

- (a) to levy a cess at its discretion up to a maximum of two annas in the rupee of annual rent value;
- (b) to increase the rate even beyond two annas in the rupee with the special sanction of the Government; and
- (c) to levy an additional special cess of three pias in the rupee for financing railways, tramways and other transport services.

We have discussed this matter at very great length. The argument has appealed to us that the tax burden on land is already considerable and that taxes on the return from land are so levied and collected that they bear most heavily on the poor and thus offend against the principle of equity. We therefore think that, before we call upon the landed interest to substantially increase its contribution to local revenue, an attempt should be made to exploit all other available sources of revenue. The 'companies' and profession tax, the larger powers of licensing and levying fees, and the widening of the sphere for developing productive investments like markets and transport services—for all of which the amended Bill makes ample provision—will, we hope, make such an addition to local board revenues that the need for increasing the burden on land will not arise for some time to come. We have accordingly fixed the maximum rate of land-tax at 1½ annas in the rupee, which is only three pias more than the maximum under the existing Act for all districts other than Madhar, South Kanara and The Nilgiris. Out of the 1½ annas, one anna will be a compulsory levy, the proceeds of which will be shared equally between district and taluk boards. An additional three pias may be put on for district board purposes and three pias more still for taluk board purposes. It will be noted that we have not earmarked the additional levy under clause 55 (b) (i) to railways and tramways, though it may of course be used for these purposes. We consider that railways, tramways and similar transport services should primarily be undertaken as remunerative investments, the initial capital expenditure on which should be financed out of loans. The levy of a general tax for works of this type is, we think, wrong in principle, while for furnishing a guarantee for payment of interest on, and repayment of, loans, the whole resources of the borrowing authority are, and should be, available.

We are aware that these alterations affect prejudicially the districts of Malabar, South Kanara and The Nilgiris where the maximum under the present Act itself is 2½ annas in the rupee. We consider, however, that under present conditions these districts should not be treated differently from others, and we have no doubt that the diminution in land-revenue receipts which will in these districts result from the new Act will be made up by the additional sources of revenue which will be available to them.

51. *Clause 86.*—We have omitted the proviso to clause 44 of the original Bill permitting the levy of cess on profits made from forest produce and grazing fees.

52. *Clauses 99 to 104.*—The District Municipalities Act, sections 92 to 97, has been copied here with the necessary modifications. In Schedule IV the rules of taxation for companies and professions have also been taken from the District Municipalities Act, with the only variation that the minimum income taxable for profession tax under class X has been taken to be Rs. 25 instead of Rs. 50. Clause 102 enacts that the proceeds of these taxes when levied in urban areas should be credited to urban funds, and when levied in non-urban areas to tank funds.

53. *Clause 106.*—In re-drafting clause 18 (2) of the original Bill we have followed section 53 of the District Municipalities Act. Buildings used for educational purposes and for public libraries have been added to the exemptions, while in the case of hospitals and dispensaries the exemption has been confined to institutions of a charitable character.

54. *Clause 110.*—We think that a union board may be trusted to exercise the discretion to exempt individuals from payment of house-tax on account of poverty and that the tank board need not obtain Government sanction for exempting classes of houses.

55. *Clauses 111 and Schedule I F.*—In the schedule relating to rates of tolls, we have added 'passenger' to item 7 and inserted motor ferries as a new item with a toll of 2 rupees. Sub-clause (5) relating to exemptions from tolls has been brought into line with section 110 of the District Municipalities Act.

56. *Clause 114 (1).*—We have omitted the proviso to clause 80 (1) of the original Bill, as in the schedule of toll rates the distinction between bullock and mules, animals, carts and carriages has been done away with.

57. *Clause 117 (2).*—We have substituted 'tickets of other classes' for 'third class tickets' in view of the existence of an intermediate class on some railways.

58. *Clause 118.*—We have transferred from the Government to the district board the power of granting exemptions from payment of any toll or tax other than the house-tax.

#### CHAPTER VII.—GENERAL PROVISIONS RELATIVE TO FINANCE.

59. *Clause 119.*—This corresponds to clause 95 of the original Bill. We have omitted the meaningless phrase 'so far as the funds at its disposal may admit'. We have added the following items:—

- (1) construction and maintenance of poor houses and orphanages, and the removal of congestion;
- (2) contributions to health and welfare associations; and
- (3) payment of amounts due under decrees.

We have deleted the following items on the ground that the charges connected with them should more properly fall on provincial revenues:—

- (1) lunatics and leper asylums;
- (2) training of medical practitioners and teachers;
- (3) grants-in-aid to educational institutions;
- (4) famine relief; and
- (5) investigation of causes of disease.

60. *Clause 120.*—In sub-clause (5) 'three months' has been substituted for 'six months' as we think that the shorter interval is sufficient for the purpose.

41. *Clause 122.*—This makes a reference to Schedule V in which we have made an attempt to define statutorily the functions which district, taluk and union boards may discharge, without undue overlapping of their activities, and the resources which should be allocated to each.

42. *Clause 123 to 126.*—These clauses give, with slight variations, statutory recognition to the rules embodied in the Local Boards and Union Manuals recently published on the subject of the preparation and sanctioning of budgets. Clause 124 (2) restricts the Governor's powers of interference to ensuring adequate provision for the discharge of debt, and for the maintenance of a working balance.

43. *Clause 127.*—This is taken from section 123 of the District Municipalities Act and provides expressly for the appointment of auditors.

#### CHAPTER VIII.—PUBLIC HEALTH.

44. *Clause 129 to 131.*—The powers specified in these clauses were under clauses 99 to 105-A of the original Bill available only to taluk boards and their presidents. We have restricted these authorities to non-union areas and enabled union boards and their presidents to exercise such powers in union areas.

45. *Clause 132.*—In this as in other similar cases we have omitted the specification of penalties from the body of the Bill and relegated them to two Schedules (VIII and IX) as in the District Municipalities Act. This explains the difference in language between this clause and clause 100-B of the original Bill.

46. *Clause 134.*—Clause 117 of the original Bill has been amplified here and power conferred on union board presidents also as regards private scavenging.

47. *Clause 135.*—This is taken from section 156 of the District Municipalities Act. We are of opinion that a definite obligation should be thrown on taluk and union boards to make adequate scavenging arrangements during fairs and festivals and that with the approval of the Government they should have the right to demand a contribution from those who, being in charge of places of pilgrimage, make money out of the crowds that assemble there.

48. *Clause 137.*—We have, as in the District Municipalities Act, defined a dangerous disease, and given a list of such diseases in Schedule VI.

49. *Clause 138.*—The restriction as to giving two hours' notice has been dropped. Where in the opinion of the president notice is necessary, he is given discretion to give such notice as he considers reasonable. Both in this and the clauses that follow, power is conferred on union boards and their presidents in union areas.

50. *Clause 142 and 143.*—The powers under clause 103-D (v) and 100-D (4) have been given to the president of the union board in union areas and to the president of the taluk board in non-union areas.

51. *Clause 144 to 146.*—The original Bill has dealt with vaccination in 15 clauses, viz., 102 to 116. We have preferred to follow the example set by the District Municipalities Act and have omitted the provisions relating to the procedure to be observed in inducing vaccination. These are best left to rules and we have provided accordingly. In respect of vaccination also, the duty of enforcing it in union areas has been thrown on the union board and its president. Clause 145 throws an obligation on the head of the family or the occupier or person in charge of any dwelling place to give information of smallpox cases in such family or place. The information has to be given either to the president of the local board or to the village headman concerned.

52. *Clause 147 to 152.*—In respect of burial and burning grounds we have given the union board and its president the same powers as in the taluk board and its president. The provisions of clause 100-G of the original Bill have been amplified on the lines of section 279 of the District Municipalities Act. We have substituted the sanction of the Government for the sanction of the Governor for the closure of a place used for burial or cremation on the ground that it has no owner, or that it is likely to become dangerous to the health of persons living in the neighbourhood thereof, or that it is overcrowded with graves. As matters relating to burial and

burning grounds often bring about quarrels between the various classes of the community, we have reserved power to the Government to cancel or modify any order passed by a local board either in granting or refusing licenses or in prohibiting burial or cremation in any particular burial or burning ground.

#### CHAPTER IX.—DANGEROUS STRUCTURES, TREES AND PLANTS.

72. *Clauses 154 to 167.*—These clauses are adaptations of sections 218 to 239 and section 234 of the District Municipalities Act. The powers that have been taken in these sections on behalf of local boards and their presidents are necessary for preventing danger to people using public roads or otherwise lawfully employed.

73. *Clause 155.*—Sub-clause (1) of this clause requires a license for quarrying in any place within 20 yards of any public road or of any immovable property belonging to a local board. This has been inserted for the purpose of preventing the creation of borrow-pits. Such borrow-pits not only endanger the passage of carts and persons on a road but during the rainy season form pools of water and constitute breeding places for mosquitoes. Sub-clause (2) of this clause gives power to stop dangerous quarrying and follows section 251 of the District Municipalities Act.

74. *Clauses 161 to 165.*—These are adapted from sections 241 to 243 of the District Municipalities Act.

#### CHAPTER X.—PUBLIC ROADS.

75. *Clause 164 to 166.*—These embody clauses 98 (1) and 99 (3) of the original Bill but have been amplified in the lines of sections 160 to 163 of the District Municipalities Act.

77. *Clause 167.*—The provisions of clause 99-A of the original Bill have been re-drafted on the lines of section 162 of the District Municipalities Act, but in some respects this clause goes even further than the District Municipalities Act. In sub-clause (2) the limit of time for which licenses for temporary encroachments can be given under the District Municipalities Act has been crossed. Sub-clause (3) is new and gives power specifically to a local board to lease road-margins without detriment to the use of the road as such and thus to make some revenue out of them. It has to be noted that, in this and other clauses relating to encroachments on public roads or other property, power to deal with them has been given to every class of local board including union boards. The licensing of projections, etc., under sub-clause (1) should, in our opinion, be done by the president with the approval of the local board.

78. *Clause 168.*—We have given to the union board president also the powers which under clause 99-B of the original Bill were given to the taluk board president.

79. *Clause 169.*—We have prescribed the approval of the local board for the action of the president under this clause.

80. *Clause 171.*—Clause 99-E of the original Bill provided for the president of the taluk board or other person authorized by the president of the district board exercising in respect of encroachments on local board property, other than public roads, the powers of a Collector under the Land Encroachments Act, including the power to impose assessments and penalties under that Act. We have carefully considered the desirability of retaining this provision and have come to the conclusion that it is best to avoid the elaborate procedure, prescribed by the Land Encroachments Act, for the very limited number of encroachments on local board property other than public roads with which alone this clause is intended to deal. We have therefore in sub-clause (1) of this clause reworded the language of sub-section (1) of section 99-D of the existing Act. Sub-clause (2) is new and gives power to the president to require any person on whom a penalty might be imposed under sub-clause (1) to vacate the encroachments or to remove any building or other construction or other thing on any land so encroached upon. The powers conferred by the clause thus altered are, we consider, ample for the purpose contemplated.

81. *Clause 173.*—This is intended to give effect to the intention of sub-clause (c) of clause 93 of the original Bill.



## CHAPTER XL.—MARKETS, SLAUGHTER-HOUSES, &amp;c.

82. *Clause 175.*—The power to levy fees in public markets under sub-clause (2) of this clause is much wider than the power conferred by clause 117-B (1) of the original Bill or by section 269 of the District Municipalities Act.

In revising the provisions relating to both public and private markets we have had prominently in our view the consideration that markets should be controlled in the interests not merely of sanitation, but so as to afford protection to ignorant purchasers and to yield a substantial revenue to local boards.

In sub-clause (5) relating to the power to close public markets we have substituted the sanction of the district board for the sanction of the Government.

83. *Clause 177.*—After much discussion we decided to prohibit the opening of any new private market after the commencement of the Act.

84. *Clause 178.*—But all persons who have been permitted by licence to keep a private market before that date will be allowed to continue to keep them open. We have abolished the distinction drawn in the existing Act between markets established before 1884 and those opened afterwards, except for the purpose of determining, under clause 179, the right to levy fees in private markets. The taluk board is bound to grant licences for markets already in existence, but may impose such conditions as to supervision, inspection, sanitation, etc., as they think fit. We have retained clause 117-D of the original Bill. Rural areas have by now got quite accustomed to private markets being controlled by local bodies and it is no longer necessary, in our opinion, that the Government should issue any special notification for the purpose of vesting such control in local boards. The result of the omission of clause 117-D of the original Bill is that, by virtue of the Act, taluk boards in non-union areas and union boards in union areas will be entitled to insist on owners of private markets taking out licences from them and conforming to the conditions prescribed in such licences. To the conditions which, under the original Bill, might be imposed in the case of such licences, we have added the power to regulate the use of weights and measures and the levy of rents and fees.

85. *Clause 179.*—The right to levy fees in private markets has often been a bone of contention between the owners of such markets on the one hand and the public and local boards on the other. This clause prescribes a procedure for ascertaining the existence of such a right and for recognising it. Every owner of a private market lawfully established prior to 1884 who claims to levy fees in such markets has to apply to the district board for a certificate. If the certificate is granted, the taluk board will, in the licence issued to the owner, recognise his right to levy these fees.

86. *Clause 181.*—Where a licence does not permit the levy of any fees in a private market, we think it only equitable that no fee should be charged for it. Where such right is recognised, we have retained the provision for the levy of a fee, but have substituted a maximum of 25 per cent of the gross receipts in the preceding year for the maximum of Rs. 600 specified in clause 117-E of the original Bill.

87. *Clause 183.*—Clause 117-D of the original Bill has been revised on the lines of section 264 of the District Municipalities Act.

88. *Clause 187.*—Provision is here made for the acquisition by the taluk board under the Land Acquisition Act of the right to hold private markets and to levy fees therein.

89. *Clause 188.*—We have here retained a right of appeal only against an order of a local board granting or refusing a licence under clause 178, sub-clause (3). We do not think any appeal is necessary in the case of orders of local boards requiring works to be executed under clause 185 or against orders passed under clause 186 closing private markets which are either unlicensed or kept open in breach of the provisions of the Act.

90. *Clause 190.*—Sub-clause (1) of 117-K of the original Bill has been altered so as to permit a local board not merely prohibiting but also licensing or regulating sales of articles in any public road or place.

91. *Clause 122.*—It is not uncommon that in places where a public cart-stand has been provided, cart-owners squat with their carts and bulks on road margins and other public places in the neighbourhood of such stands and thus avoid the payment of fees and the necessity to conform to sanitary regulations. This clause is intended to prevent such evasion.

92. *Clause 123-124.*—These have been cast out here similar to the provisions for private markets and for the same reason.

93. *Clause 126.*—We have laid the duty of providing slaughter-houses in union areas on the union boards and in non-union areas on the taluk boards. We have also reserved the maximum limit of one rupee for every head of cattle, and seven two for every sheep, goat or pig slaughtered, fixed in clause 127-L of the original Bill. The local boards concerned should, we think, have discretion in fixing these fees.

94. *Clause 127.*—Sub-clause (b) is new and requires that a licence should be obtained, if the taluk or union board so notifies, for the slaughter of any animal for sale to the public in any particular area.

95. *Clause 260 is 204.*—In view of the spread of industrial activities in the country, we think it essential that local boards should have power to control the location of industries and factories and the carrying on of work in them, as they are likely without proper control either to prove a nuisance or to endanger public health. We have therefore incorporated here the provisions of sections 249-253 of the District Municipalities Act with the necessary changes.

96. *Clause 205.*—We think that places of public resort in non-municipal areas should be controlled by local boards in the interests of public health and safety and that they should impose licences and charge fees in that connexion. Clause 205 is intended to confer this power. It is really an extension of the provisions of the Madras Places of Public Resort Act, 1896.

#### CHAPTER XII.—RULES AND SCHEDULES.

97. *Clause 245.*—Clause 144 of the original Bill has been redrafted so as to take in some of the matters referred to in section 203 of the District Municipalities Act. Sub-clause (3) (c) supplies an omission in the latter and makes specific mention of election inquiries and the decision of election disputes.

98. *Clause 208.*—A portion of this Bill has been relegated to schedules, 10 in number. The details for which they provide should, as experience may dictate, be capable of alteration with less formality and delay than ordinary legislation. This clause prescribes the procedure for such alteration. We have, however, excepted from liability to alteration Schedule I which gives a list of repealed enactments and Schedules VIII and IX relating to penalties.

We think that, in altering what is really a portion of the statute itself, the Executive Government should not be allowed to have a wholly free hand. In this respect we have departed from the District Municipalities Act which prescribes the same procedure for altering the schedules to the Act as for altering rules made under it. Sub-clause (3) of this clause requires the approval, by resolution, of the Legislative Council to any proposal to alter a schedule. The principle of this provision is taken from the proviso to section 44 (3) of the Government of India Act, 1913.

99. *Clause 209.*—The power of making by-laws is an important one and we think that, in the interests of securing uniformity—at least in a district—in this respect, the district board alone should continue to exercise this power. The clause has been elaborated on the lines of section 204 of the District Municipalities Act and gives as full a list as possible of the matters in respect of which district boards may make by-laws.

100. *Clause 215.*—We have specifically mentioned the District Municipalities Act in this clause and widened its scope by permitting the extension of rules framed under that Act.

#### CHAPTER XIII.—PENALTIES.

101. *Clause 214 is 218.*—These follow with necessary modifications the corresponding provisions in the District Municipalities Act.

Schedules VIII and IX give particulars of the penalties referred to in clause 214. The amounts of the penalties have been fixed after considering carefully those fixed in the schedule to the District Municipalities Act and those proposed in the original Bill in some cases.

#### CHAPTER XIV.—PROCEDURE AND MISCELLANEOUS.

102. *Clause 218 to 239.*—No detailed observations are called for on these clauses. While embodying all the relevant clauses of the original Bill on the matters with which they deal, they follow in the main, both in substance and arrangement, the corresponding sections of the District Municipalities Act.

103. *Clause 240.*—We have departed from both the original Bill and the District Municipalities Act in not excepting, from liability to delegation, the powers of the Government under Chapters II and III of the revised Bill. We have, however, excepted the power to make rules.

104. *Clause 241.*—It is essential that there should be some statutory provision for the decision of the disputes which so frequently arise between local authorities. We have, as in section 44 of the Town-planning Act, made the Government the final arbiter in such disputes.

105. *Clause 242.*—This follows sections 244 and 267 of the District Municipalities Act.

106. *Clause 243.*—The railway-cess under the existing Act has been raised for a specific purpose and many district boards have large accumulations under this head, some of them with small prospect of spending the amounts on railway construction. The transitional clause will permit the utilisation of such funds in any of the ways contemplated by clause 130 of the Bill, viz., on railways, tramways, motor-bus or other transport services.

107. *Clause 245 and Schedule X.*—Sub-clause (1) provides for the first reconstitution under the new law of the boards now in existence and refers to Schedule X. The rules in this schedule have been framed with the object of ensuring the minimum of disturbance of existing conditions consistently with the obvious desirability of having the boards reconstituted on the new basis as early as possible.

108. *Clause 246.*—This clause provides a kind of safety valve in case any unforeseen difficulty arises in connection with the first constitution or reconstitution of local boards under the new Act. A precedent for this will be found in section 47 (5) of the Government of India Act, 1919.

109. *Clause 247.*—This is intended to supply an omission which in the case of the District Municipalities Act has created difficulties and necessitated an Amending Bill. It may not always be possible to arrange for elections under the law being held at the time of first constitution or reconstitution of a local board. The rule requiring a minimum elected element on local boards has to be suspended temporarily pending the time when electoral rolls can be got ready and elections held. Sub-clauses (1) and (2) of this clause allow a maximum period of one year for this purpose.

Sub-clause (3) confers on the Government and the district board the power to pass orders as to the disposal of the property of a local board which, owing to the issue of a notification under clause 5, ceases to exist.

#### SCHEDULES.

110. Brief references to the schedules have been made in appropriate places in the foregoing paragraphs. A few observations remain to be added here in regard to some of them.

111. *Schedule I F.*—Rules 1 to 4 impose an obligation on the district collector to realise the land-cess and credit it to the respective local boards. Where a district board determines on the levy of either of the optional cesses referred to in clause 85 (3), it should, we think, communicate the decision to the district collector on or before 1st September—that is, in good time before the commencement of the kist collection season. Rule 40 of this schedule entitles a local board to take power in a lease-deed for re-entry in case of default by the lessee.

112. *Schedule F*.—The classification of charges and the allocation of receipts among the three classes of local boards provided for in rules 1 to 4 has already been referred to. Rule 7 indicates in what manner the Government may augment local board resources. Rules 8 and 9 embody the provisions of clauses 54 (2), 56 (2) and 149 (2) of the original Bill, and permit surplus funds of taluk and union boards also being lavished when they are not required immediately for expenditure.

113. *Schedule VII*.—This is an adaptation, to each rural area, of the list found in Schedule V of the District Municipalities Act.

114. The reconstruction of the original Bill on lines different from the arrangement adopted therein has necessarily entailed a large number of alterations both in drafting and in the substance as regards details. But the amendments and additions we have made are quite familiar to the public and to the members of the Legislative Council as they are mostly adaptations of the principles and language accepted within the last twelve months in connection with the City Municipal and District Municipalities Acts.

115. We recommend that the Bill as amended be published in English before it is taken into consideration.

1st September 1929.

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B. RAJA RAJESWARAN.

## MINUTES OF DISSENT.

The present Bill has been drafted on modern and very progressive lines, and those who are responsible for it deserve all praise for their labours.

There are, however, one or two points on which I and a few members of the Select Committee strongly feel that the Bill is capable of improvement.

The first and the foremost point is the one in which powers of control are still reserved to the collector—vide sections 37 to 39. Under these sections, a collector can call upon a local board—

- (a) to send any records it may have,
- (b) to collate the information contained in its records in the form of a prescribed statement,
- (c) to draw up a report based on such information, and
- (d) to record in writing, for the consideration of the local board, his observations in regard to its proceedings or its duties.

He is also given the power—

- (a) to suspend any resolution, order, license, permission or act of any local board if he thinks fit to do so, and
- (b) to carry out any work he considers proper and saddle the local board with such expenses.

There may have been a time when it was necessary for the collector to retain all these powers. After nearly 50 years of local fund administration, and in the year 1929 in which more than 75 per cent of district board presidents are non-officials and in which the principle of electing its president is granted to every taluk board and union board, it cannot be said that the retention of these powers is still necessary. The system of appointing non-official presidents of district boards has been in force for more than half a dozen years in some districts, while the system of appointing non-official presidents of taluk boards has been in force for a considerably longer time in many districts. Nevertheless, it does not appear that there have been any instances in which it was necessary for the collectors of those districts to invoke the aid of these powers. There is no object, therefore, in retaining in the statute book powers for which no necessity has been felt in the past.

The retention is also opposed to constitutional principles. The new non-official president, district board, will in the future be controlled by a popularly constituted assembly. He cannot in fairness be expected to study the question how his actions will be viewed by the collector. If he attempted to do so, he will be undertaking an impossible task which is that of pleasing two masters, and finally end by pleasing neither.

It is really anomalous that one officer, who was till recently discharging the duties of collector and president, should now be placed in a position of authority and control over another who now does part (and not the least important part) of his work, namely that of President of the District Board. Can the new Executive Council members dealing with reserved subjects be given powers of control over the work of the new members under the reformed council in respect of transferred subjects?

The answer to this question must settle the other question as to whether the power of control contemplated by sections 37 to 39 should be given to the collector. To my mind the answer is plain.

I would remove from the statute book all power of control proposed to be given to collectors in sections 37 to 39 of the Bill, and limit the controlling powers to the Local Government alone.

The second point is about the proposed removal of the collector as an ex-officio member of the district board. Though I advocate the removal of the power of control proposed to be retained to the collector, I would strongly insist on his continuance as an ex-officio member of the district board. He is the chief executive officer of Government in the district. The district board members represent

generally the influential men of the district, and it is highly necessary that the two should meet together on a common platform at least once every month and discuss all the affairs of the district either formally in the district board meetings or informally after the meetings are over. Having in view such a system of mutual intercourse, the Government deprecated the proposal to appoint advisory councils to collectors when it was needed some time back. Even in the reformed Legislative Councils the executive members of Government have been given seats. It follows, therefore, that in the next lower council also, viz., the district board, the authority representing Government, viz., the collector, should have a seat, so that he may properly interpret the Government to the people and the people to the Government. Otherwise the collector would lose touch with the leaders of the people in the district and narrow his sphere of usefulness to his employers, viz., the Government.

The third point on which I feel keenly is the one relating to the privilege of addressing the local boards by certain officers as contemplated in section 53. This privilege is indeed a great and a valuable one and should, I think, be reserved solely for heads of departments having control over the whole presidency. The other officers whose names are mentioned in the section can put in letter form whatever they wish to communicate to the local boards, and these letters will certainly be read by the presidents at the periodical meetings.

T. N. SIVAONNAM.

I feel constrained in writing this minute of dissent from my colleagues in the Select Committee.

The original Bill as introduced into the Council contains a provision for the direct election of the members partly to the district board but this is omitted. When the functions of the district board and its funds are more distinct and separate and when the district board is given power to raise additional land-cum for its own purposes it is highly necessary that at least half of the elected members of the district board should be directly elected. In view of the introduction of direct election for the Legislative Assembly and the Council of State, this principle is also to be introduced in the district board.

2. As long as correspondence in the administration of taluk and district boards is carried on not in the vernacular of the district but in the English language, it is necessary that the elected or nominated presidents should have a certain degree of proficiency in the English language. It cannot be expected that most of the elected members and members nominated to represent minority interests such as Muhammedans, depressed and backward classes would possess this proficiency more especially so when they are recruited from rural areas. For these reasons it is not expedient to omit the provision in the original Bill as introduced into the Council for allowing the scope for election of collectors as presidents of taluk and district boards when the board chooses to do so.

C. V. R. NARASIMHA RAJU.

# THE MADRAS LOCAL BOARDS BILL, 1920.

(As amended by the Select Committee.)

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(Note.—A The spaces in square brackets on the margin denote the changes of the Bill as introduced.

B The expression "District Municipalities Act" in the margin stands for "The Madras District Municipalities Act, 1920."

## The Madras Local Boards Bill, 1920.

(No. 5 of 1920.)

(Introduced by the Select Committee.)

WHEREAS it is expedient to consolidate and amend the law relating to local boards in the Presidency of Madras and whereas the previous sanction of the Governor-General has been obtained under section 79 of the Government of India Act, 1915, to the passing of this Act: It is hereby enacted as follows:—

### PART I.—

#### CHAPTER I.—PRELIMINARY.

1. This Act may be called "The Madras Local Boards Act, 1920."

2. The enactments mentioned in Schedule I are repealed to the extent specified in the fourth column thereof.

3. In this Act unless there is anything repugnant in the subject or context:—

(1) "Appoint" includes to appoint temporarily or in an officiating capacity.

(2) "Appointment" includes temporary and officiating appointments.

(3) "Building" includes a house, out-house, stable, latrine, shed, hut, wall (other than a boundary wall not exceeding eight feet in height) and any other such structure, whether of masonry, bricks, wood, mud, metal or any other material whatsoever.

(4) "Carriage" includes any wheeled vehicle with springs or other appliances acting as springs, and all kinds of motor-cars, motor-taxis, motor-combuses, motor-cycles, bicycles, tricycles and rickshaws.

(5) "Cart" includes any wheeled vehicle which is not a "carriage".

(6) "Company" means a company registered under the Indian Companies Act, 1913, or under the Acts of Parliament known under the collective title of the Companies Acts, or incorporated by an Act of Parliament or of the Governor-General in Council or by Royal Charter or Letters Patent.

[1]

Section 2, District Municipalities Act.

Section 3 (1) *ibid.*

Section 3 (2) *ibid.*

Section 3 (3) *ibid.*  
[3 (1)]

Section 3 (5) *ibid.*

Section 3 (6) *ibid.*

[3 (4)]

"District."	(7) "District" means any local area which is declared to be a district under section 4.	[3 (a)]
"House."	(8) "House" means a building fit for human occupation, whether as a residence or otherwise, having a separate principal entrance from the common way, and includes any shop, workshop or warehouse.	[3 (a2)]
"Landholder."	(9) "Landholder" includes all persons holding under a sarni-i-milkidatnam, all other zamindars, poligars, shrotriyamdas, jagirdars and karnadars, all persons registered as proprietors under section 5 of the Madras Limited Proprietors Act, 1911, and all persons farming the land revenue under Government; all holders of land in Malabar under whatever tenure; and all holders of land under ryotwari settlement, or in any way subject to the payment of land revenue direct to Government, and all registered holders of land in proprietary right.	[3 (a3)]
"Latrine."	(10) "Latrine" includes privy, water-closet and urinal.	[3 (a4)]
"Local Board."	(11) "Local board" means and includes a district board, a taluk board, and a union board.	[3 (a5)]
"Local Fund."	(12) "Local fund" means and includes a district fund, a taluk fund and a union fund.	[3 (a6)]
"Nuisance."	(13) "Nuisance" includes any act, omission, place or thing which causes or is likely to cause injury, danger, annoyance or offence to the senses of sight, smell or hearing or which is or may be dangerous to life or injurious to health or property.	[3 (a7)]
"Owner."	(14) "Owner" includes (a) the person for the time being receiving or entitled to receive, whether on his own account or as agent, trustee, guardian, manager or receiver for another person, or for any religious or charitable purpose, the rent or profits of the property in connection with which the word is used, and (b) the person for the time being in charge of the animal or vehicle in connection with which the word is used.	[3 (a8)]
"Palanquin."	(15) "Palanquin" includes coolies, mandills and chairs carried by men by means of poles, but not slings or cots used for the conveyance of children or aged or sick people.	[3 (a9)]
"Prescribed."	(16) "Prescribed" means prescribed by the Local Government by rules made under this Act.	Section 5 (19), District Municipalities Act.

Section 8 (30) *ibid.*

(17) "Private road" means any street, road, square, court, alley, passage or riding-path which is not a "public road", but does not include a pathway made by the owner of premises on his own land to secure access to, or the convenient use of, such premises.

Section 8 (21), District Municipalities Act.

(18) "Public road" means any street, road, square, court, alley, passage or riding-path, whether a thoroughfare or not, over which the public have a right of way and includes—

(a) the roadway over any public bridge or causeway;

(b) the footway attached to any such road, public bridge or causeway; and

(c) the drains attached to any such road, public bridge or causeway, and the land, whether covered or not by any pavement, verandah or other structure, which lies on either side of the roadway up to the boundaries of the adjacent property, whether that property is private property or property belonging to Government.

Section 8 (35) *ibid.*

(19) A person is deemed to have his "residence" or to "reside" in any house if he sometimes uses any portion thereof as a sleeping apartment, and

a person is not deemed to cease to reside in any such house merely because he is absent from it or has elsewhere another dwelling in which he resides, if he is at liberty to return thereto at any time and has not abandoned his intention of returning.

Section 8 (37) *ibid.*

(20) "Salary" means pay and acting pay or payment by way of commission and includes exchange expensation allowance, but not allowances for house-rent, carriage-hire or travelling expenses.

[8 (xviii)]

(21) "Taluk" means any area which is declared to be a taluk under section 4.

[8 (xviii)]

(22) "Tenant" includes all persons who, whether personally or by an agent, occupy land under a landlord or an intermediate landlord, and whether or not they pay rent to such landlord or intermediate landlord as the case may be.

[8 (xviii)]

(23) "Union" means any area which is declared to be a union under section 4.

Section 8 (31), District Municipalities Act.

(24) "Year" means the financial year.

**PART II.—ESTABLISHMENT, CON-  
STITUTION AND GOVERNMENT  
OF LOCAL BOARDS.**

**CHAPTER II.**

*Districts, Tahaks and Unions.*

*District,  
tahak and  
union.*

3. (1) The Local Government may, for the purposes of this Act, declare by notification—

[8 (30)] and (3)

(a) any local area to be a district, and

(2) any part of a district to be a tahak.

[8 (31)]

(2) The district board may, for the purposes of this Act, declare by notification any revenue village or villages or any portion or portions thereof to be a union: provided that no area shall be declared to be a union unless it has a population of not less than 5,000.

*Declaration  
and creation  
of district,  
tahak and  
union.*

5. (1) The Local Government may by notification

Section 4 (1) (3) and (c) of District Municipality Act.

(a) exclude from a district or tahak any local area comprised therein, or

(b) include in a district or tahak any local area in the vicinity thereof, or

(c) cancel a notification issued under section 4, sub-section (1).

(2) The district board may by notification—

(a) exclude from a union any local area comprised therein, or

(b) include in a union any local area in the vicinity thereof, or

(c) cancel a notification issued under section 4, sub-section (2).

(3) Before issuing a notification under sub-section (1) or sub-section (2), the Local Government or the district board, as the case may be, shall give the local board or local boards which will be affected by the issue of such a notification a reasonable opportunity for showing cause against the proposal, and shall consider the explanations and objections, if any, of the local board or local boards concerned.

[8]

Section 5 (1) of District Municipality Act.

Provided that a union board shall have a right of appeal to the Local Government against the district board's action under this section.

[New.]



## CHAPTER III.

## Constitution and Control of Local Boards.

[13], [14] and [14B]

Section 19, District Municipalities Act.

6. (1) There shall be constituted for each district a district board, for each taluk a taluk board, and for each union a union board.

Executive  
member of  
the taluk  
board and  
union  
board and  
any other  
person.

(2) Subject to the provisions of this Act the administration of the local area for which a taluk board is constituted shall vest in such local board, but it shall not be entitled to exercise functions expressly assigned by or under this Act or any other law to its president, to other local boards or to other authorities:

[15B]

Provided that, where there is no taluk board in any part of a district, the district board and the president thereof shall have the rights, exercise the powers and perform the duties of the taluk board and of the president thereof respectively in such part of the district:

[27] and [15B (2)]  
Section 6 (2), District Municipalities Act.

(3) Every local board shall, by the name of the local area for which it shall have been established, be a body corporate, shall have perpetual succession and a common seal and, subject to any restriction or qualification imposed by this or any other enactment, shall be vested with the capacity of suing or being sued in its corporate name, of acquiring, holding and transferring property, movable or immovable, of entering into contracts and of doing all things necessary, proper or expedient for the purposes for which it is constituted.

[14], [19] and [14B]

7. The total number of members of a local board shall be subject to the following limits:—

Total number  
of members  
of local  
boards.

	Maximum number of members.	Minimum number of members.
District boards ..	50	24
Taluk boards ..	24	12
Union boards ..	12	7

[18]

8. The president of every taluk board in the district shall ex-officio be a member of the district board.

President of  
taluk boards  
to be ex-  
officio  
members of  
district board

[11], [16] and [121]

9. (1) The other members of the district board and the members of taluk and union boards shall be partly elected and partly appointed.

Members of  
local boards  
to be partly  
elected and  
partly appointed.

[13] and [15]

(2) Of the total number of members of any local board, the proportion that shall be elected shall not be less than three-fourths.

(3) An ex-officio member of the district board who does not hold a selected office under Government shall, for the purpose of calculating the proportion under sub-section (2), be deemed to be an elected member.

(4) The remaining members shall be appointed by—

- (a) the Local Government—in the case of district boards;
- (b) the president of the district board—in the case of taluk boards; and
- (c) the president of the taluk board—in the case of union boards.

(5) In making such appointments, the appointing authority shall have due regard to the representation of Muhommedans, of the depressed and backward classes and of other minorities.

District  
boards  
may  
appoint  
members  
of  
these  
boards  
and  
propose  
them  
to  
be  
elected.

10. (1) The district board shall, by resolution supported by not less than three-fourths of the members present at a meeting specially convened in that behalf, declare—

(a) what shall be the total number of its members or of any of the taluk boards within its jurisdiction, and

(b) what shall be the number, or proportion, of such members to be elected:

Provided that such resolution shall not have effect unless

(i) it is confirmed after a period of three months by another resolution of the district board supported by a like majority at a like meeting; and

(ii) it is approved by the Local Government in cases where the number or proportion fixed under clause (b) exceeds three-fourths of the total number fixed under clause (a).

(2) The taluk board shall, by resolution, similarly declare—

(a) what shall be the total number of members of any union board within its jurisdiction, and

(b) what shall be the number, or proportion, of such members to be elected:

Provided that such resolution shall not have effect unless it is approved by the district board in cases where the number or proportion fixed under clause (b) exceeds three-fourths of the total number fixed under clause (a).

(3) Before any resolution modifying the constitution of a taluk or union board is taken into consideration, the district board or taluk board, as the case may be, shall communicate to such taluk or union board the grounds for the modification, fix a reasonable period for the taluk or union board to show cause against the proposal and consider its explanations and objections, if any.

[18] and [19]

Section 7 (2), District Municipalities Act.

[19]

[112]

[19 proviso]

(4) The resolution referred to in sub-sections (1) and (2) shall be notified in the prescribed manner.

[22]  
[124]

11. Every member of a local board shall, save as otherwise expressly provided, hold office for a term of three years from the date of publication of the notification under section 10.

Term of  
office of  
members.

Provided that any member of a taluk board elected to be a member of the district board shall vacate his office of member of such district board on his ceasing to be a member of the taluk board.

[9 (3)]

12. (1) The Local Government shall either appoint one of the members of a district board to be its president, or by notification authorize the members of a district board to elect their president from among their own number, provided that the Local Government may by notification withdraw such authority.

Appointment  
by election  
of president  
and vice-  
president.

[16 (9)]

(2) Unless the Local Government have by notification directed otherwise, every taluk board shall elect one of its members to be its president.

[133]

(3) Every taluk board shall elect one of its members to be its president.

[9 (2) proviso]  
[16 (3) proviso]

(4) Before issuing a notification under the proviso to sub-section (1) or under sub-section (2) in respect of a district or taluk board already vested with the right of electing its president, the Local Government shall communicate to such district or taluk board the grounds on which they propose to do so, fix a reasonable time for the district or taluk board to show cause against the proposal and consider its explanation and objections, if any; and the notification shall contain a statement of the reasons for the final decision of the Local Government.

[20]

(5) Every district or taluk board shall elect one of its members to be its vice-president.

[11 (proviso)] and [16 (proviso)]

13. (1) No member of a local board who holds a salaried office under Government shall be eligible for election as president or vice-president of such board.

Eligibility  
of members  
for election  
as president  
or vice-  
president.

Provided that a village headman shall be eligible for election as president of a union board.

[New]

(2) No ex-officio member of a district board shall be eligible for election or appointment as its vice-president.

Term of office of president, district board and members of such appropriate bodies.

14. (1) The president of a district board shall, save as otherwise expressly provided, hold office for a term of three years from the date of publication of the notification of his election or appointment, and shall, during his tenure of office as president, be ex-officio member of the district board, irrespective of and in addition to the strength fixed for the district board under clause (a) of sub-section (1) of section 10.

(2) The offices of member of the district board, and of president or member of a taluk board, which a person elected or appointed to be the president of a district board holds on the date of his election or appointment, shall become vacant with effect from the date of publication of the notification of such election or appointment; and during the period that such person holds the office of president of the district board, he shall not be eligible for election or appointment as a member of any taluk board in the district.

(3) The president of a district board shall not be reckoned in calculating the number or proportion determined under clause (b) of sub-section (1) of section 10.

Vacation of the office of president or vice-president and chairman of an outgoing president or vice-president for re-election or re-appointment.

15. (1) Subject to the provisions of sub-section (1) of section 14, any member of a local board elected or appointed to be president or vice-president shall be deemed to have vacated such office on the expiry of his term as member or on his otherwise ceasing to be a member or, in the case of an elected president, upon the withdrawal of the authority given under sub-section (1) of section 12 or upon the issue of a direction under sub-section (2) of section 12.

(2) An outgoing president or vice-president of a local board shall, if otherwise qualified, be eligible for re-election or re-appointment.

Resignation of members and president.

16. Any member of a local board other than the president and any vice-president may resign his office by giving notice to the president; the president may resign by giving notice to the local board.

Power to fill vacancies.

17. When the office of president, vice-president or member of any local board becomes vacant or is about to become vacant, a new president, vice-president or member shall, in the absence of any direction to the contrary issued by authorities competent to do so under the provisions of this Act, be elected or appointed in the same manner as his predecessor was elected or appointed.

[new]

[15 (1)]

[15 (2)] and [16 (2)]

[16 (1)]

[17 (1) and (2)]

[25 (3)]

18. (1) When the office of president of a district or taluk board is vacant, the vice-president shall exercise the functions of the president till a new president assumes office.

President's functions may be exercised by vice-president, when president is absent.

[New]

(3) If both the offices of president and vice-president of a district board are vacant, the president of the district board shall exercise the functions of the president of the district board till a new president or vice-president of the district board assumes office.

[New]

(5) If both the offices of president and vice-president of a taluk board are vacant, the president of the district board shall appoint a member of the taluk board to exercise the functions of its president till a new president or vice-president assumes office.

[127-A]

(4) When the office of president of a union board falls vacant, the president of the taluk board shall appoint a member of the union board to exercise the functions of its president till a new president assumes office.

[New]

(5) The person appointed to exercise the functions of a president under sub-sections (3) and (4) shall, for the period during which he exercises these functions, be styled temporary president of the taluk or union board, as the case may be.

[27-A]

19. The election or appointment of a president, vice-president, temporary president or member of a local board shall be notified in the prescribed manner.

Election and appointment to be notified.

[26]

20. No member of a local board shall receive any salary or other remuneration from the funds at the disposal of or under the control of such board.

No salary or remuneration.

[28]

21. (1) The resolutions of a local board shall be carried into effect by the president, in whom the entire executive power of the board shall be vested.

Executive power vested in president.

(3) It shall not be lawful for the president to exercise any power which by this Act it is expressly declared shall be exercised by the local board.

[28-A]

22. The president of a local board may in cases of emergency direct the execution of any work or the doing of any act which requires the sanction of the local board, and the immediate execution or doing of which is, in his opinion, necessary for the service or safety of the public, and may direct that the expense of executing such work or doing such act shall be paid from the local fund:

Emergency powers of president.

Provided that

(a) he shall not act under this section in contravention of any order of the

local board prohibiting the execution of any particular work or the doing of any particular act, and

(b) he shall report the action taken under this section and the reasons therefor to the local board at its next meeting.

Delegation of powers by president of taluk board.

23. (1) The president of a district or taluk board may by an order in writing delegate any of his powers or duties to the vice-president, provided that he shall not delegate any powers or duties which the board expressly forbids him to delegate.

[33 (3)]

(2) During the temporary absence or incapacity of the president of a district or taluk board, the president's functions shall devolve on the vice-president, or if he is absent or if the office of vice-president is vacant, the president may, by an order in writing, delegate any of his powers or duties to any member of the board who shall be styled president delegate during the period of delegation:

[33 (4)]

Provided that

(a) no delegation under this sub-section shall be made for any period exceeding in the aggregate ninety days in any year without the special sanction of the district or taluk board as the case may be, and

(b) every order made under this sub-section shall be communicated to the local board concerned at its next meeting and, when made by the president of a taluk board, shall be forthwith communicated to the president of the district board.

(3) Subject to any restrictions that the local board may impose, the executive powers of the president of a district or taluk board may by an order in writing be delegated to any member, officer or servant of the board or to any officer of Government, and in the case of the president of a taluk board, subject also to the consent of the president of the district board, to officers and servants of the district board.

[33 (5)]

Delegation of powers by president of a union board.

24. The president of a union board may, with the consent of the board, authorize any member of the board, by an order in writing, to exercise for a period not exceeding in the aggregate sixty days in any year any of the powers conferred on such president by this Act.

[34 (3)]

Powers of delegatee subject to provisions of sections 23 and 24.

25. The exercise or discharge of any powers delegated under sections 23 and 24 shall be subject to such restrictions, limitations and conditions as may be laid

[34 (5)]

## Section 29 of District Municipalities Act.

Section 29 (3) *ibid.*,  
[31 (4)]

Section 29 (3) *ibid.*

Section 31 *ibid.*

Section 33 *ibid.*,  
[34 (1) (v) and (v a)]

down by the president and shall also be subject to his control and revision.

26. (1) Any member of a local board may call the attention of the president to any neglect in the execution of local board work, to any waste of local board property, or to the waste of any locality within the local board area, and may suggest any improvements which may appear desirable.

Rights of  
and individual  
members.

(2) Every member shall have the right to move resolutions and to interpellate the president on matters connected with the administration of the local board subject to such regulations as may be framed by the district board.

(3) Every member shall have access during office hours to the records of the local board after giving due notice to the president, provided that the president may for reasons given in writing forbid such access.

27. (1) A local board may require the president to produce any record, correspondence, plan or other document which is in his custody.

Local board  
power to  
its records.

(2) The president shall comply with every such requisition unless in his opinion immediate compliance therewith would be prejudicial to the interests of the board or of the public, in which case he shall make a declaration in writing to that effect and shall, if required by the board, refer the question

(a) to the Local Government, in the case of a dispute between the district board and its president, and

(b) to the president of the district board, in the case of disputes between a taluk or union board and the president thereof;

and the decision of the Local Government or the president of the district board, as the case may be, shall be final.

28. (1) A local board may appoint committees for the superintendence and management of educational institutions, hospitals, dispensaries, clinics and other institutions which it maintains. It may also appoint standing committees with delegated power to dispose of matters relating to any particular branch of the administration which are reserved by this Act for the decision of the local board; or may appoint individual members, or committees of members, to inquire into and report on any such matters.

Agencies  
and  
services.

(2) The president of a local board shall by virtue of his office be a member of every committee appointed under sub-section (1).

(3) Except as provided by section 29, no person shall be a member of the local board who may be appointed as a member of any committee.

Appointment  
of other  
persons  
who are  
not members  
of local boards

29. It shall be lawful for a local board, by a resolution supported by not less than one-half of its attached strength, to appoint as members of any committee other than a standing committee any persons of either sex who are not members of the board but who may in the opinion of such board possess special qualifications for serving on such committee. But the number of persons so appointed on any committee shall not exceed one-third of the total number of members of such committee. All the provisions of the Act relating to the duties, powers and liabilities of members of local boards shall be applicable, so far as may be, to such persons.

Section 24 of District Municipalities Act.  
[24-A]

Appointment  
of joint committee

30. (1) Local boards or local boards and municipal councils or local boards and other local authorities may join in appointing, out of their respective bodies, a joint committee for any purpose in which they are jointly interested.

[24-B]  
Section 25 of District Municipalities Act.

(2) Any local authority taking part in the appointment of a joint committee may delegate to the committee any power which such local authority might exercise for the purpose for which the committee is appointed, including power to frame terms binding on each of the local authorities concerned as to the construction and future maintenance of any work.

(3) The members of the joint committee shall be appointed at such times and in such manner, and shall hold office for such term, as may be determined by the local authority appointing them.

(4) The number of members of a joint committee to be appointed by each local authority shall be fixed by arrangement between the local authorities concerned.

(5) The joint committee shall elect a chairman who shall hold office for such period as shall be fixed by the committee at the time of his election.

(6) The costs of a joint committee shall be defrayed by the local authorities participating in its appointment in the proportion agreed to by them.



(7) The local authorities appointing a joint committee may jointly make, vary, and revoke regulations relating to the procedure to be followed by the committee in conducting its business.

(8) If any difference of opinion arises between local authorities acting under this section, it shall be referred to the Local Government whose decision shall be final.

Section 26 of District Municipalities Act.  
[24 (1)]

31. A local board shall observe the rules in Schedule II and may make supplementary regulations, not inconsistent therewith or with other provisions of this Act or with any rules made by the Local Government, in regard to the following matters:—

Rules and regulations for proceedings of local board.

(a) the time and place of its meetings;

(b) the manner in which notice thereof shall be given;

(c) the conduct of proceedings at meetings;

(d) the division of duties among the members of the board;

(e) the procedure of committees;

(f) the persons by whom receipts may be granted for money paid to the board; and

(g) all other similar matters.

[30] and [30 (1)]

32. (1) Every meeting of a local board shall be presided over by the president; in his absence by the vice-president if there is one; where there is none, or in the absence of both the president and vice-president, by a member chosen by the meeting to preside for the occasion.

Presidency of local board meetings.

(2) The president shall preserve order and shall decide all points of order arising at or in connection with meetings. There shall be no discussion on any point of order and the decision of the president on any point of order shall, save as is otherwise expressly provided in this Act, be final.

Section 26 of District Municipalities Act.

Section 26 (3) M.D.

(3) A vice-president or member presiding for the occasion shall, for that meeting, have all the powers of the president.

Section 29 M.D.

33. The district collector, the surgeon-general, the sanitary commissioner and his deputies, the sanitary engineer and his deputies, the district medical and sanitary officer, the chief engineer, the superintending engineer of the circle,

Head of various offices in which local board

the director of public instruction and the inspector of schools may, with the permission of the president or other person presiding, address any local board on any matter affecting the general administration, sanitation, public works or public instruction, as the case may be.

Member who is eligible from taking part in discussion and voting.

34. (1) No member of a local board shall vote or, take part in, the discussion of any question coming up for consideration at a meeting of the board or any committee, if the question is one in which, apart from its general application to the public, he has any direct or indirect pecuniary interest.

Section 30 of District Municipalities Act, [31 (3)]

(2) The president may prohibit any member from voting or taking part in the discussion of any matter in which he believes such person to have such interest, or he may require such person to absent himself during the discussion.

(3) Such person may challenge the decision of the president, who shall thereupon put the question to the meeting. The decision of the meeting shall be final.

(4) If the president is believed by any member present at the meeting to have any such pecuniary interest in any matter under discussion, the president may, if a motion to that effect be carried, be required to absent himself from the meeting during such discussion.

*Explanation.*—"President" in this section includes a vice-president or member presiding for the occasion.

Date of local board not to be affected by absence/dep.

35. No act of a local board, or of any committee, or of any person acting as a president, vice-president, or member shall be deemed to be invalid by reason only of a defect in the establishment of such local board or committee, or on the ground that any member of such board or committee was disqualified for such office, or by reason of such act having been done during the period of any vacancy in the office of president, vice-president, or member of such board.

[362]

Subordinate of union/region.

36. (1) Every union board shall submit a report on its administration to the taluk board.

[184]

(2) Every taluk board shall submit to the district board—

(a) a report on its administration, and

(b) a consolidated report on the working of the union boards in the taluk,

(3) Every district board shall submit to the Local Government—

- (a) a report on its administration;
- (b) a consolidated report on the working of the taluk boards in the district; and
- (c) a consolidated report on the working of the union boards in the district.

[New]

(4) The reports shall relate to the financial year and shall be submitted as soon as may be after the first day of April following such such year, and not later than such date as may be fixed by the Local Government, they shall be in such form and shall contain such details as may be prescribed.

Section 53 (7) of District Municipalities Act.

(5) The reports that each local board has to submit shall be prepared by the president; the local board shall consider the reports and submit them to the authority concerned with its resolutions thereon, if any.

Section 53 (3) Ibid.

(6) The reports shall be published in the prescribed manner.

Section 34 Ibid.  
[38]

57. (1) The district collector may enter on and inspect, or cause to be entered on and inspected, any immovable property or any work in progress under the control of any local board in his district.

Power of Local Government and district collector for purposes of section.

(2) The Local Government or the district collector may—

(a) call for any record, correspondence, plan or other document in the possession or under the control of any local board;

(b) require any local board to furnish any return, plan, estimate, statement, account or statistics;

(c) require any local board to furnish information or report on any matter connected with such board;

(d) record in writing, for the consideration of a local board, any observations they or he may think proper in regard to its proceedings or duties.

[New]

(3) The powers conferred on the district collector under sub-sections (1) and (2) may be exercised—

(a) by the president of the district board in the case of taluk and union boards in his district; and

(b) by the president of the taluk board in the case of union boards in his taluk.

Power of  
Local  
Government  
and District  
Collector  
to suspend  
any order  
made  
here Act.

35. (1) The Local Government may, by order in writing, suspend the execution of any resolution of any local board, or of any order issued by any local board or president, or cancel such resolution or order, or suspend or extend any licence or permission granted by any local board or president, and may prohibit the doing of any act which is about to be done, or is being done, in pursuance or under colour of this Act, if in their opinion such resolution has not been legally carried, or such resolution, order or act, or the grant of such licence or permission is in excess of the powers conferred by law, or the execution of such resolution or order, or the doing of such act or the continuance in force of such licence or permission is likely to cause danger to human life, health or safety, or is likely to lead to a riot or an affray.

(2) If the district collector considers that for the purposes of averting danger to human life, health or safety or of preventing a riot or an affray immediate action is necessary, he may suspend the resolution, order, licence, permission or act, as the case may be, of any local board and report to the Local Government, who may thereupon either rescind the collector's order or, after giving the local board and, if the order affected any act of the president, the president also, a reasonable opportunity of explanation, direct that it continue in force with or without modification permanently or for such period as they think fit.

Section 35 (2) of District Municipalities Act

District  
and powers  
of District  
collector.

36. (1) In cases of emergency the district collector may direct, or provide for, the execution of any work, or the doing of any act which a local board or the president is empowered to execute or do, and the immediate execution or doing of which is in his opinion necessary for the safety of the public, and may direct that the expense of executing such work or doing such act, shall be paid by the local board.

(2) If the expense is not so paid, he may make an order directing the person having the custody of the local fund to pay it in priority to any other charge against such fund. Such person shall, so far as the funds to the credit of the local board admit, be bound to comply with such order.

(3) Every case in which the powers conferred by this section are exercised shall be forthwith reported to the Local

[136] and [137]

Section 37 of District Municipalities Act

Government by the district collector with the reasons in full for the exercise of such powers and a copy of the report shall at the same time be sent to the local board for information. The local board shall thereupon be entitled to address the Local Government on the contents of the district collector's report.

[189 (2)]  
[186 (1)]

40. (1) The Local Government may appoint such officers as may be required for the purpose of inspecting or superintending the operations of all or any of the local boards established under this Act.

Local Govt.  
may appoint  
officers to  
inspect or  
superintend  
local boards.

[188 (1)]

(2) All schools, hospitals, dispensaries, vaccination stations, charitable and other institutions maintained by any local board, and all registers, books, accounts and other documents relating thereto, shall at all times be open to the inspection of such officers as the Local Government may appoint in that behalf.

[188 (3)]

(3) Local boards and their officers and servants shall be bound to afford to inspecting or superintending officers of Government appointed under this section such access at all reasonable times to local board property or premises, and to all records, accounts and other documents as may, in the opinion of such officers, subject to such rules as may be prescribed, be necessary to enable them to discharge their duties of inspection or superintendence.

[40]

Section 29 of District Municipalities Act.

41. (1) If at any time it appears to the Local Government that a district board or its president has made default in performing any duty imposed by or under this or any other Act, they may, by order in writing, fix a period for the performance of such duty.

Local Govt.  
may make an  
order in  
writing, if  
a default  
has been  
made.

(2) If such duty is not performed within the period so fixed, the Local Government may appoint some person to perform it, and may direct that the expense of performing it shall be paid from the district fund, within such times as they may fix, to such person by the district board.

(3) If expenses which the Local Government have directed under sub-section (2) to be paid from the district fund are not so paid, the district collector, with the previous sanction of the Local Government, may make an order directing the persons having the custody of the district fund to pay it in priority to any other charge against such fund except charges for the service of authorized loans.

(4) Such person shall, so far as the funds to the credit of the district board admit, be bound to comply with such order.

Power of president of the district board and of the taluk board to take action in default of such and other boards.

42. The power conferred in respect of district boards on the Local Government and the district collector under section 41 shall be exercised, in accordance with the provisions of that section,

(a) by the president of the district board in respect of taluk boards; and

(b) by the president of the district board or by the president of the taluk board in respect of union boards.

Provided that, where under clause (b) there is a difference of opinion between the president of the district board and the president of the taluk board, the opinion of the president of the district board shall prevail.

Local Government's power to remove president of a district or taluk board.

43. (1) The Local Government may, by notification, remove any president of a district or taluk board if he, without an excuse sufficient in the opinion of the Local Government, omits or refuses to carry out any resolution of his board.

(2) When the Local Government proposes to take action under this section, they shall give the president concerned an opportunity of explanation, and shall record the reasons for any action taken.

Removal of president of a union board.

44. (1) The president of the district board may by notification remove the president of a union board if he, without an excuse sufficient in the opinion of the president of the district board, omits or refuses to carry out any resolution of the union board.

(2) When the president of the district board proposes to take action under this section, he shall give the president of the union board concerned an opportunity of explanation and shall record the reasons for any action taken.

Dissolution and reconstitution of local boards.

45. (1) The Local Government may, by notification, direct that a local board be dissolved and reconstituted immediately if the local board is not, in their opinion, competent to perform, or persistently makes default in performing, the duties imposed on it by law or exceeds or abuses its powers:

Provided that, before issuing such notification, the Local Government shall communicate to the local board concerned, and to the district board where such local board is not a district board, the grounds on which they propose to do so, fix a reasonable period for the board or boards to show cause against the proposal and consider the explanations or objections if any.

[New]

[24 (3)]

Section 40 of District Municipalities Act.

[128 (3)]

[old]

(2) Upon the publication of such a notification, all members of the local board shall forthwith vacate their offices as such and fresh appointments shall be made and elections held in accordance with the provisions of this Act.

(New)

(3) During any interval between the dissolution and the reconstitution of a local board directed under sub-section (1), all or any of the powers and duties of the local board and its president may be exercised and performed, as far as may be and to such extent as the Local Government may determine, by such persons as the Local Government appoint in that behalf, and any such person who is not a district collector or revenue divisional officer may, if the Local Government so direct, receive payment for his services from the local fund.

Section 42 of District Municipalities Act.

46. (1) When the District collector or person appointed by the Local Government lawfully takes action on behalf, or in default, of a local board under this Act, he shall have power to make such contracts as are necessary for the purpose, and shall be entitled to the same protection under this Act as the local board, its officers or servants whose powers he is exercising, and compensation shall be recoverable from the local fund by any person suffering damage from the exercise of such powers to the same extent as if the action had been taken by such local board, its officers or servants.

Powers of officers acting for, or in default of, local board, and liability of local fund.

(2) A district or taluk board president taking action under section 42, or any person appointed by him, shall be entitled to exercise the power and to claim the protection referred to in sub-section (1).

#### CHAPTER IV.

*Election and appointment of members of local boards.*

[43 (90)]

47. (1) The members of a district board, other than ex-officio members and members appointed by the Local Government under section 9, shall be elected by taluk boards in the prescribed manner.

Election of district board members.

Provided that, where there are no taluk boards in a district, the election may be by the tax-payers and inhabitants of the district in such manner as may be prescribed.

[11 (90)]

(2) The district board shall by resolution determine the number of its members to be elected by each of the taluk boards in the district.

(3) No person shall be eligible for election to the district board by a taluk board unless, on the date of his nomination and election, he is a member of that taluk board.

Provided that no member of a taluk board who is a salaried officer of Government shall be eligible for election to the district board.

[11 proviso]

Electoral  
divisions in a  
taluk.

48. Every taluk board shall by resolution and with the approval of the district board—

[244 (U)]

(a) divide the local area over which it exercises jurisdiction into circles for the purpose of the election of members of the taluk board, and

(b) determine the number of members which each circle may return.

Wards in a  
union.

49. A union board may by resolution and with the approval of the taluk board—

[244 (i-a) (v) and (v)]

(a) divide the union area into wards for the election of members of the union board, and

(b) determine the number of members which each ward may return.

Publication of  
resolutions of  
taluk and union  
boards under  
47 to 49.

50. The resolutions of a district board under section 47, of a taluk board under section 48, and of a union board under section 49, shall be published by notification.

Publication of  
electoral roll.

51. (1) An electoral roll for each taluk and union board showing the names of persons qualified to vote shall be annually prepared and published in the prescribed manner.

Section 44 (1) of District Municipalities Act

(2) Every person whose name appears in the final electoral roll published under this section shall so long as it remains in force be entitled to vote at an election; and no person whose name does not appear in such roll shall vote at an election.

Section 44 (2) Ibid.

(3) The electoral roll for a taluk board shall be divided into separate parts for each circle; and where a union has been divided into wards the electoral roll for the union shall be divided into separate parts for each ward.

Section 44 (3) Ibid.

(4) The electoral roll published in any year shall remain in force till the publication of a fresh electoral roll.

Section 44 (4) Ibid.

General  
qualifications  
for persons  
to vote.

52. No person shall be included in the electoral roll as qualified to vote unless—

Section 45 Ibid.

(a) he is a British subject or a subject of a State in India;



Provided that the Local Government may exclude from the scope of this restriction any aliens or class of aliens;

(b) he has attained the age of twenty-one years in the year preceding that in which the electoral roll is published;

(c) he has paid the taxes, if any, due by him under the Act for such preceding year;

(d) he possesses one or more of the qualifications described in Schedule III; and

(e) he has resided in the taluk board or union area, as the case may be, or within three miles thereof, for one hundred and twenty days in the aggregate in the year preceding that in which the electoral roll is published.

Section 46 of District Municipalities Act.

Section 47 *ibid.*

\* 53. No person who is of unsound mind or a deaf-mute shall be qualified to vote, and no person shall be qualified to vote for the period fixed in an order passed by a court under section 55 and will in force.

Disqualifica-  
tion of  
unsound  
mind.

Section 48 *ibid.*

54. (1) No person shall be qualified for election as a member of a taluk or union board unless the name of such person appears on the electoral roll of the taluk or union board concerned.

Qualification  
for election to  
taluk or  
union  
board.

(2) No salaried officer of Government shall be qualified for election as member of a local board.

Provided that this prohibition shall not apply, in the case of union board elections, to village headmen.

Section 49 *ibid.*

55. (1) A person who has been sentenced by a criminal court to transportation, or to imprisonment for a period of more than six months (such sentence not having been reversed or the offender pardoned), shall be disqualified for election or appointment as a member of a local board while undergoing the sentence and for five years from the date of the expiration of the sentence.

Disqualifica-  
tion of  
persons  
sentenced  
for election or  
appointment.

Section 49 (2) *ibid.*

(2) A person shall be disqualified for election or appointment as a member of a local board if such person is at the date of nomination, election or appointment—

(i) of unsound mind, a deaf-mute or a leper;

(ii) an undischarged bankrupt or undischarged insolvent;

(iii) interested in a subsiding contract made with, or any work being done

for, the local board, except as a shareholder (other than a director) in an incorporated company;

(iv) an officer or servant holding office under this Act, or an honorary magistrate for the local area over which the local board concerned has jurisdiction;

(v) already a member of the local board whose term of office will not expire before his fresh election or appointment can take effect; or

(vi) the servant or employer of a member;

Provided that a person shall not be deemed to have any interest in such a contract or work as aforesaid by reason only of his having a share or interest in—

(i) any lease, sale or purchase of immovable property or any agreement for the same; or

(ii) any agreement for the loan of money or any security for the payment of money only; or

(iii) any newspaper in which any advertisement relating to the affairs of the local board is inserted; or

(iv) the sale to the local board of any articles in which he regularly trades, or the purchase from the local board of any articles, to a value in either case not exceeding fifteen hundred rupees in the aggregate in any year during the period of the contract or work.

(3) Notwithstanding anything contained in sub-section (1), the Local Government may direct that such sentence shall not operate as a disqualification.

(4) No person shall be qualified for election or appointment for the period fixed in an order passed under section 56 and still in force.

Disqualifications  
of members.

56. (1) Subject to the provisions of section 57, a member of a local board shall cease to hold his office, if he—

(a) is sentenced by a court to such punishment as is described in sub-section (1) of section 55;

(b) becomes of unsound mind, a deaf-mute, or a leper;

(c) applies to be adjudicated, or is adjudicated, a bankrupt or insolvent;

(d) subject to the proviso to section 55, sub-section (2), acquires any interest in any subsisting contract made with, or work being done for, the local board, except as a shareholder (other than a director) in an incorporated company, or is employed as paid legal practitioner on

Section 56 of District Municipalities Act.  
[34] and [126].

behalf of the local board, or accepts employment as legal practitioner against the local board.

(e) is appointed to any office or post referred to in section 55, sub-section (3), clause (iv);

(f) accepts employment under any other member;

(g) is subjected to an order under section 56 and still in force; or

(h) ceases to reside in the area over which the local board has jurisdiction; or

(i) fails for three consecutive months to attend the meetings of the local board.

(3) Notwithstanding anything contained in clause (a) of sub-section (1), the Local Government may direct that such sentence shall not operate as a disqualification.

(3) Where a person ceases to be a member under clause (a) or clause (g) of sub-section (1), he shall be restored to office for such portion of the period for which he was elected or appointed as may remain unexpired at the date of such restoration, if and when the sentence or order is annulled on appeal or revision, or the disqualification caused by the sentence is removed by an order of the Local Government. And any person elected or appointed to fill the vacancy in the interim shall, on such restoration, vacate the office.

(4) In the case of a person who has ceased to be a member in consequence of failure to attend meetings, the matter shall be reported by the president at the next meeting of the local board which may at that meeting restore such person to office.

#### Section 56 of District Municipalities Act.

57 (1) Whenever it is alleged that any person who has been elected or appointed as member of a local board is disqualified under section 55 or section 56 and such person does not admit the allegation, or whenever any member is himself in doubt whether or not he has become disqualified for office, such member or any other member may, and the president at the request of the local board shall, apply to the district judge of the district in which the area of the local board is situated.

District judge  
to decide  
question of  
disqualifica-  
tion of  
members.

(2) The said judge, after making such inquiry as he deems necessary, shall determine whether or not such person is disqualified under section 55 or section 56, and his decision shall be final.

(3) Pending such decision the member shall be deemed to be qualified.

Offences in  
respect of a  
national poll.

53. (1) Every person who, by claiming a qualification to vote or to be elected which he knows he does not possess or by using false documents or by a false declaration or by any other deceitful means, procures the improper entry of any name in the electoral roll or the improper omission of any name therefrom, shall be punished with imprisonment of either description for a term which may extend to three months or with fine or with both.

(2) Every officer or servant of a local board or of the Government and every polling officer who wilfully makes or procures any improper entry in the electoral roll or any improper omission therefrom shall be punished with imprisonment of either description for a term which may extend to six months or with fine or with both.

Bribery.

54. (1) Every person who, with intent to procure, in the interest of himself or any other person, the vote of any voter or his abstention from voting or withdrawal of a candidate—

(a) lends or agrees to lend, offers, promises or gives to any person any property, money, valuable security, public or private employment or any gratification whatever other than a benefit affecting the public in general, or

(b) offers, promises or gives to any person the means of obtaining an electoral qualification for himself or any other person,

shall be punished with imprisonment of either description for a term which may extend to six months or with fine or with both.

(2) Every voter or candidate who accepts any such offer, promise or gift, or contracts for or accepts a loan, as a motive or reward for voting or abstaining from voting or for withdrawing his candidature, shall be punished with the same punishment.

Explanation.—No agent, clerk, messenger or other person who may in accordance with rules made by the Local Government be employed for remuneration by a candidate at an election shall by reason of such employment alone be deemed to be within this section.

Under  
this section.

55. Every person who—

(a) threatens any voter or candidate with injury to his person, reputation or property, or to the person or reputation of any one in whom he is interested, with intent—

Section 53 of District Municipalities Act.

[147-A].

Section 54 of District Municipalities Act.

[147-B].

Section 55 of District Municipalities Act.

(c) to induce such voter to vote for any candidate or to abstain from voting, or

(7) to induce such candidate to withdraw his candidature, or

(b) (i) commits wrongful restraint, (ii) publishes statements which he knows to be false and which materially affect a candidate or his election, or

(iii) employs any deceitful means, and thereby prevents the free exercise of the right of any voter or candidate,

shall be punished with imprisonment of either description for a term which may extend to six months or with fine or with or without.

61. (1) Every person who applies for a ballot paper at an election, having already voted once at the same election or knowing that he is not qualified to vote thereat, shall be punished with imprisonment of either description for a term which may extend to six or with fine or with both.

(2) Every person who applies for a ballot paper in the name of any other person living or dead, or of a fictitious person, shall be punished with the same punishment.

62. Every polling officer, clerk or other person in attendance at the polling room who, except for some purpose authorized by law, communicates to any person any information showing directly or indirectly for which candidate any voter has voted, and every person who by any improper means procures any such information, shall be punished with imprisonment of either description for a term which may extend to six months or with fine or with both.

63. Every polling officer who permits a person to vote knowing that such person is not entitled to vote, or who prevents a person from voting knowing that such person is entitled to vote, shall be punished with imprisonment of either description for a term which may extend to six months or with fine or with both.

64. Every person who in the course of electoral operations falsifies or attempts to falsify the record of an election by removing, destroying, altering or fabricating nomination papers or voting papers or by any other act or by any omission, shall be punished with imprisonment of either description for a term which may extend to one year or with fine or with both.

[147-D]

Section 55 of District Municipalities Act.

Punished with imprisonment.

[147-B]

Section 56 of District Municipalities Act.

Imprisonment or fine or both.

[147-E]

Section 57 of District Municipalities Act.

Offence by person.

[147-F]

Section 58 of District Municipalities Act.

Falsify records of election.

*Provisione  
before magis-  
trate, and  
appeal.*

65. (1) No magistrate other than a first-class magistrate shall take cognizance of any offence punishable under sections 63 to 64 nor shall he take cognizance—

(a) except on the complaint of a person whose name is on the electoral roll, and

(b) unless such complaint has been made within seven days of the date of the declaration of the result of any election to which the offence relates, or within seven days of the date on which the offence is alleged to have been committed, and

(c) unless the petition complaining shall have deposited Rs. 250.

(2) An appeal shall lie to the Sessions Judge from any conviction and sentence passed under sections 63 to 64.

(3) The deposit made under clause (c) of sub-section (1) shall be returned to the complainant in case the accused is convicted and the conviction is not set aside on appeal or revision. In other cases, the magistrate may, at his discretion, either return the whole or part of the deposit to the complainant, or direct that the whole or any part of such deposit be forfeited to the district board.

*Order of  
disqualifi-  
cation.*

66. Every person convicted of an offence punishable under sections 63 to 64 shall be disqualified from voting or from being elected in any election to which this Act applies or from holding the office of member of a local board for such period, not being less than three years nor more than five years from the date of his conviction, as the court may by order determine.

*CHAPTER V.—Powers of Local Boards in  
respect of Property and  
Establishment.*

#### *Property.*

*Feeling of  
public roads  
and their  
improvement  
in local  
boards.*

67. (1) All public roads in any area to which this Act applies shall vest in—

(a) the union board, if they are within the limits of a union;

(b) the taluk board, if they are within the limits of a taluk, are outside the limits of a union and are not classed as district roads; and

(c) the district board, if they are within the limits of a district, are outside the limits of a union and are classed as district roads.

(2) All pavements, stones and other materials of a public road and all erections, materials and other things provided

[147-0]

Section 59 of District Municipalities Act.

[147-15]

Section 60 of District Municipalities Act.

[49] and [126]

[48] [54] and [129]

for such a road, all sewers, drains, drainage works, tunnels and culverts, whether made at the cost of the local fund or otherwise, in, alongside or under any public road, and all works, materials and things appertaining thereto, shall vest in the local board in which the public road vests.

[90] [83]

(3) The Local Government may by notification exclude from the operation of this Act any such public road, sewer, drain, drainage work, tunnel or culvert, and may also modify or cancel such notification.

[50] [21]

68. All rubbish, sewage, filth and other matter collected by a local board under this Act shall belong to such local board.

Collected sewage, filth or matter to belong to local board.  
Transfer of immovable property from the local board to another.

[32] [13]

69. The district board may, subject to such control as may be prescribed, by notification declare that any immovable property vested in a local board shall vest in any other local board in the same district, and such property shall, from the date specified in the said notification, vest accordingly.

[51]

70. (1) Subject to the control of the Local Government, the Board of Revenue may, by notification, with the consent of a local board, make over to such local board the management and superintendence of any charitable endowment in respect of which powers and duties attach to the Board of Revenue under the provisions of the Madras Endowments and Escheats Regulation, 1817; and thereupon all powers and duties which attach to the Board of Revenue in respect thereof shall attach to such local board as if it had been specially named in the said regulation, and the local board shall manage such endowment.

Power to transfer to local board the management and superintendence of any charitable endowment in respect of which powers and duties attach to the Board of Revenue.

[New]

(2) The Local Government or such other authority as they may empower in this behalf may, with the consent of a local board, assign to such local board a charitable loan resumed by them or the authority referred to above, provided that the net income from such loan can be applied exclusively to any purpose to which the funds of such local board may be applied.

#### Section 45 of District Municipalities Act.

[91]

71. A local board may accept trusts relating exclusively to the furtherance of the purposes to which its funds may be applied.

Acceptance of trusts to augment property in trust.

72. The Local Government may, with the consent of a local board, transfer to such local board the management of any institution or the execution of any work

Transfer of management and execution of work to local board.

not provided for by this Act, and it shall thereupon be lawful for such board to undertake the management of such institution or the execution of such work:

Provided that in every such case the funds necessary for such management or execution shall be placed at the disposal of the local board by the Local Government.

Immovable property acquired by local boards may be acquired under the Land Acquisition Act, 1894.

73. Any immovable property which any local board is authorized by this Act to acquire may be acquired under the provisions of the Land Acquisition Act, 1894, and on payment of the compensation awarded under the said Act in respect of such property and of any other charges incurred in acquiring it, the said property shall vest in the local board.

[148]

#### Establishment.

Local boards may appoint.

74. (1) The president of a local board shall from time to time lay before the board a schedule setting forth the designations and grades of the officers and servants who should in his opinion constitute its establishment and embodying his proposals with regard to the salaries, fees, and allowances payable to them.

(2) The local board shall sanction such schedule with or without modifications as it thinks fit and may from time to time amend it at the instance of the president.

The district engineer and the district health officer.

75. (1) Every district board shall include in its schedule a post of district engineer; and may, and, if the Local Government so direct, shall, include therein a post of district health officer also; the salaries of these officers shall be fixed by the Local Government in consultation with the district board.

Section 71 (3) of District Municipalities Act.

(2) Every such officer shall devote his whole time and attention to the duties of his office and shall not engage in any other profession, trade or business whatever.

Section 71 (5) Ibid.

(3) No district engineer or district health officer shall be removed from office except by the Local Government or with their consent. Such consent shall be given if the removal is recommended by a resolution of the district board passed at a special meeting called for the purpose and supported by the votes of not less than two-thirds of the sanctioned strength of the board.

Section 71 (4) Ibid.

Filling up of the vacancies of district engineer and district health officer.

76. (1) On the occurrence of a vacancy in, or after the creation of, an office of district engineer or district health officer, an appointment shall be made thereto by the president of the district board, subject

Section 72 Ibid.



to the approval of the Local Government, within four months from the date on which the vacancy occurred or the office was created or, in the event of any appointment so made by the president of the district board not being confirmed by the Local Government, within thirty days of the date of the receipt by the president of the district board of the orders of the Local Government.

(2) In default of an appointment being made by the president of the district board as aforesaid, the Local Government may appoint a person to hold the office, and such appointment shall, for all purposes, be deemed to have been made by the president of the district board.

(3) Pending the settlement of an appointment under sub-section (1) or (2), the president of the district board may appoint a person to hold the office temporarily and may direct that the person so appointed shall receive such salary not exceeding the sanctioned salary of the post as he shall think fit.

Section 73 of District Municipalities Act.  
[54 (1)]

73. Excepting the district engineer and the district health officer, all officers or servants of local boards shall be appointed by the president in accordance with the establishment schedule and any rules the Local Government may have made in this behalf:

filling up of  
office  
appoint-  
ments

Provided that

[54 (2)] and [54 (3)]

(a) the president may in cases of emergency appoint such temporary servants as in his opinion may be required for the purposes of this Act and the employment of whom for any particular work has not been prohibited by any resolution of the local board;

(b) he shall report every such appointment to the local board at its next meeting.

Section 74 of District Municipalities Act.  
[55]

74. (1) Subject to the provisions of sections 75 and 81 and any rules made by the Local Government in this behalf, the district board may frame regulations in respect of officers and servants on the staff of all local boards in the district—

Power of  
district  
board to  
frame rules or  
regulations

(a) fixing the amount and nature of the security to be furnished;

(b) laying down educational or other qualifications;

(c) regulating the grant of leave, leave allowances and acting allowances;

(d) regulating the grant of pensions and gratuities;

(e) fixing the rates at which and the conditions under which contributions towards pensions may be paid;

(f) establishing and maintaining provident funds and making contributions thereto compulsory;

(g) regulating conduct; and

(h) generally laying down conditions of service.

Provided that

(i) the amount of any leave and leave allowances, gratuity or pension granted under these regulations shall in no case, without the special sanction of the Local Government, exceed what would be admissible in the case of Government servants of similar standing and status; and

(ii) the conditions under which such allowances are granted or any leave, superannuation or retirement is sanctioned shall not without similar sanction be more favourable than those for the time being in force for such Government servants.

(3) Such regulations shall be binding on all local boards in the district.

Power to  
control local  
board officers  
and servants

79. Subject to the provisions of section 81 and to such control as may be prescribed, the president of a local board may fine, reduce, suspend, remove or dismiss any officer or servant of the local board, except the district engineer or the district health officer, for any breach of departmental rules or discipline, or for carelessness, inefficiency, neglect of duty or other misconduct.

Section 78 of District Municipalities Act.  
[45] and [184 (3)]

Power to  
grant leave to  
local board  
servants.

80. The president of a local board may grant leave to all officers and servants of the local board.

Section 78 of District Municipalities Act.

Government  
servants  
employed by  
local boards.

81. (1) The Local Government may, on the application of any local board, place at its disposal the services of any Government servant to be employed for the purposes of this Act. The local board shall pay to any Government servant so employed the salary he may be entitled to receive under the rules of the branch of the Government service in which he belongs, and shall also pay to the Local Government such contribution towards the pension and leave allowances of such servant as may be payable under the rules in that behalf in force for the time being.

Section 77 of District Municipalities Act.  
[42 (1)]

(2) If such servant, while employed by the local board, or if any other servant of the local board, does any work for Government or for any public or private

[42 (2)]

body, the Local Government or the public or private body concerned, as the case may be, shall contribute to the local board so much of the salary of such servant as the Local Government may consider to be an equivalent for such work.

[42 (3)]

(3) No Government servant employed by a local board shall be dismissed or removed from such employment without the consent of the Local Government or until three months' notice in writing to that effect shall have been given to the chief controlling authority of the branch of the Government service to which such servant belongs.

[42 (4)]

(4) No Government servant employed by a local board shall, except in cases of emergency, be withdrawn from the service of the local board, without its consent, unless and until the Local Government shall have given three months' notice in writing to that effect to the local board, or unless some other Government servant has been deputed to replace the one withdrawn.

[42 (5)]

(5) Government servants employed by local boards shall be entitled to leave and other privileges in accordance with the regulations applicable to the department to which they belong.

## PART III.—FINANCE.

### CHAPTER VI.

#### Taxation.

[57]

57. The district board may determine that any of the following taxes and tolls shall be levied:—

- (i) a land-tax, being a tax on the annual rent value of lands;
- (ii) a tax on corporations;
- (iii) a profession tax;
- (iv) a tax on houses; and
- (v) tolls on carriages, carts, palanquins and animals passing along public roads or persons passing over public bridges.

[57, proviso (a)]

Provided as follows:—

- (a) taxes may be levied at different rates in different portions of a district;
- (b) any resolution abolishing or existing tax or toll or reducing the rate at which a tax or toll is levied shall be immediately reported to the Government and, in the case of local boards which

[57, proviso (b)]

have an outstanding loan, such abolition or reduction shall not be carried into effect without the sanction of the Local Government.

Pilgrim tax.

83. With the previous sanction of the Local Government and the Government of India, a district board may determine to levy a tax on persons entering or leaving, by railway, any place of pilgrimage situated in the district.

Section 79 (3), District Municipalities Act,  
[85-A]

District board to cause notification to be issued as to levy of taxes and tolls.

84. When the district board shall have determined in accordance with the provisions of sections 82 and 83 to levy any tax or toll, the president of such board shall at once publish a notification in the prescribed manner specifying the rate at which, and the local limits of the area in which, such tax or toll is to be levied, and intimating that such tax or toll will be levied from a date to be specified in such notification, and such tax or toll shall be levied in the manner hereinafter provided until such time as the said notification shall be modified or cancelled.

[80]

#### Land-tax.

Land-tax. What it shall and may comprise.

85. The land-tax which shall be levied on the annual rent value of all occupied lands on whatever tenure held—

[81 (1), (2) and proviso (a).]

(a) shall comprise a tax for general purposes of one anna in the rupee of the annual rent value of all such lands in the district; and

(b) may comprise—

(i) a tax for district board purposes alone of not more than three pies in the rupee of the annual rent value of such lands in the district; and

(ii) a tax for the purposes of a taluk board alone of not more than three pies in the rupee of the annual rent value of such lands in the taluk;

Provided that the tax mentioned in clause (b) (ii) shall not be levied unless the levy thereof is determined by a resolution also of the taluk board concerned.

The proceeds of the tax levied under clause (a) in a taluk shall be shared equally between the taluk board concerned and the district board.

[82]

Annual rent value of lands here fixed.

86. If the president of the district board notifies under section 84 that a tax on the annual rent value of land shall be levied, such annual rent value shall be calculated in the following manner:—

[84]

(i) In the case of lands held direct from Government on ryotwari tenure or on lease or license, and also in the case of land situated in the district of Malabar on whatever tenure held, the assessment, lease amount, royalty or other sum payable to Government for the land, together with any water-rate which may be payable for its irrigation, shall be taken to be the annual rent value of such lands.

(ii) In the case of lease lands or lands held wholly or partially free from assessment, the full assessment which such lands would bear if they were not leased, together with any water-rate which may be payable for their irrigation, shall be taken to be the annual rent value; and such full assessment and water-rate shall be determined by the district collector under the general orders of the Board of Revenue.

(iii) In the case of lands held on any other tenure, the annual rent payable to the landholder, or intermediate landholder holding on an under-lease created, continued or recognized by a landholder as the case may be, by his tenant, together with any water-rate which may be payable for their irrigation, shall be taken to be the annual rent value of the lands held by such tenants; and where such lands are occupied by the owner himself or by any person holding the same from him free of rent or at a favourable rent, the annual rent value shall be taken to be the rent ordinarily payable to the landholder for lands of similar quality in the neighbourhood, together with any water-rate which may be payable for the irrigation of the lands so occupied by the owner himself or by any person holding the same from him as aforesaid.

(iv) When revenue or rent is paid in kind, the annual rent value shall be calculated according to the rates of rent established or paid for neighbouring lands of a similar description and quality, to which shall be added the water-rate payable for the irrigation of the lands of which the revenue or rent is paid in kind, or if such method of calculation is, in the opinion of the Board of Revenue, impracticable in any particular case, according to any method which the Board of Revenue may approve for that case.

Provided that, where any landholder has obtained under the provisions of sections 30 (ii) and 33 of the Madras Estates Land Act, 1908, a decree empowering him to increase his rent in

consequence of any additional payment by way of water-rate made by him to Government, the annual rent value shall be the balance remaining after deducting such increase of rent up to the amount of the water-rate from the rates ascertained as aforesaid.

Holders of land on other than open wet lands to furnish list of their lands to district collector.

87. The district collector may by notification or otherwise require every landholder within the district, not being an owner of land in the district of Malabar or a holder of land under ayatwari tenure, to furnish him with an accurate list of the lands held by him, whether occupied by tenants or by himself, specifying, in each case, the annual rent value of the lands so occupied exclusive of the water-rate, if any, payable by his tenant direct to Government.

[66]

District collector to cause list according to Act.

88. If the district collector is satisfied with the list furnished by a landholder in compliance with a requisition made under the last preceding section, he shall assign such landholder according to such list for the tax due in respect of lands held by him as aforesaid.

[66]

Penalty for failing to furnish such list.

89. If any landholder shall neglect to comply with a requisition made under section 87 within six months after such requisition, such landholder shall be liable to a fine not exceeding rupees fifty for each day's delay, until the list be furnished or until the annual rent value of such landholder's lands shall have been fixed by the district collector as provided in the next following section. The amount of such fine shall be fixed by the district collector and shall be recoverable as an arrear of tax.

[67]

District collector may fix the annual rent value.

90. If no such list be furnished by any landholder within one month from the expiration of the six months aforesaid, the district collector shall himself fix the annual rent value of the lands held by such landholder as aforesaid.

[68]

Power of district collector to require parties.

91. The district collector may take steps in the manner provided by the Madras Revenue Surveys Act, 1882, for ascertaining the correctness of any list furnished in compliance with a requisition made under section 87 or, where such list shall not have been furnished, for fixing the annual rent value as provided in the last preceding section, anything in the Madras Revenue Regulation, 1882, to the contrary notwithstanding, and he may depute any of his officers to make such inquiries as may be necessary.

[69]

[70]

81. If when due inquiry the district collector is dissatisfied with any list furnished to him as aforesaid, he shall amend the same, and shall supply such landholder with a copy of such amended list, which shall be taken to contain the amount next value of the lands held by him as aforesaid.

District collector to be satisfied with the list of landholders.

[71]

93. (1) An appeal shall lie to the Board of Revenue from the decision of the district collector under the last preceding section.

Appeal to Board of Revenue.

(2) Such appeal shall be preferred within six weeks from the date when the copy of the amended list is supplied to the landholder.

[72]

(3) The order made on such appeal shall be final.

94. In the case of land held on ryotwari tenure, the amount of the land-tax payable by the landholder shall be entered in his patta.

Land-tax to be entered in patta of ryotwari lands.

[73]

95. Every landholder shall pay to the district collector, or other officer empowered by him to receive it, the land-tax due in respect of lands held by him as aforesaid, exclusive of the amount of such tax, if any, payable by the tenant as hereinafter provided, on or before such dates and in such instalments as the district collector, under the general orders of the Board of Revenue, may by notification declare. And if such lands be occupied by a tenant paying water-rate direct to Government, such tenant shall pay to the district collector together with the water-rate the land-tax due on the amount of such water-rate:

Days and of land-tax by landholders.

Provided that in all cases where a person holds lands with or without a right of occupancy as an intermediate landholder or as underleasee created, continued or renewed by a landholder, it shall be lawful for the landholder to recover from the intermediate landholder the whole of the tax paid by the landholder in respect of lands held by the intermediate landholder less one-half the tax payable on the amount of any land-tax, jahi, porappa or ground-tax payable by the intermediate landholder to the landholder.

Provided also that, in the case of lands occupied by tenants, it shall be lawful for the landholder or the intermediate landholder, as the case may be, to collect and recover from his tenant one-half of the amount payable by the landholder in respect of the land so occupied.

## Illustration.

An intermediate landholder is entitled to receive from his tenants, *e.g.*, Rs. 500 as the annual rent on 100 acres of land. The intermediate landholder has to pay to the landholder Rs. 50 as khatkhah, jek, pumpoti or quit-rent. If the land-tax be at the rate of one anna per rupee, the landholder has to pay to the collector Rs. 31-4-0 on Rs. 500 and the landholder can recover from the intermediate landholder the sum of Rs. 50-11-6, being the difference between Rs. 31-4-0 and half the land tax, *viz.*, Rs. 1-8-0, amounting on the said Rs. 50. The intermediate landholder can recover from his tenants, *i.e.*, any, Rs. 15-10-0, being half the local tax on Rs. 500.

Power of  
landholder.

36. Every landholder or intermediate landholder, as the case may be, shall, in collecting or recovering the portion which may be due to him under the provisions to the last preceding section, be entitled to exercise the same powers *as may, under any Act or regulation which now is, or hereafter may be, in force, be exercised by any landholder in the collection and recovery of rent, and shall be liable to all the penalties prescribed therein for the abuse of such powers.*

[76]

Amount of  
remission on  
payment of  
rental  
amount  
payable to  
Government

37. Every landholder coming within the meaning of clause (ii) of section 86 shall be entitled to a remission of one-half of the tax payable by him on so much of the whole annual rent value of his land *as is equal to the amount of the permanently settled revenue payable by him to Government in respect of such land:*

[76]

*Provided that the amount recoverable by such landholder from his tenants under the second proviso to section 36 shall be calculated upon the whole amount which would have been payable by him to Government if no such remission had been allowed.*

Amount of  
tax to be  
remitted.

38. When any landholder shall, on the date fixed by the district collector under section 30, have failed to pay either in whole or in part the tax due by him in respect of lands held by him as *shareholder*, or a tenant shall have failed to pay either in whole or in part the tax due by him, on the water-rate payable direct by him to Government in respect of lands occupied by him, the paid tax or such part of it as remains unpaid shall be recoverable in the same manner as if it were an arrear of revenue under the Madras Revenue

[76]



Recovery Act, 1884, and the provisions contained in section 42 of the said Act shall be applicable to amounts brought to sale for arrears of tax.

#### Tax on companies.

Section 92 of District Municipalities Act.

92 If the president of the district board publishes a notification under section 84 that "a companies' tax shall be levied in any local area, every company transacting business within such area for profit or as a benefit society shall after the date specified in the said notification pay a half yearly tax to the local board on its paid-up capital on the scale shown in Schedule IV, if and as soon as it has transacted business in such area for the period laid down in section 103.

Provision of  
notification on  
tax to be paid.

Explanation.—Wherever a company employs a servant or agent to represent it for the purpose of transacting business in the local area, such company shall be deemed to transact business within the local area and such servant or agent shall be liable for the tax in respect of the company's business, whether or not he has power to make binding contracts on behalf of the company.

#### Profession tax.

Section 93 of District Municipalities Act.

100. (1) If the president of the district board publishes a notification under section 84 that a profession tax shall be levied in any local area, every person not liable to the companies' tax who, within such area and for the period laid down in section 103, exercises after the date specified in the said notification a profession, art, trade or calling, or holds any appointment, public or private, or is in receipt of any pension or income from investments or money-lending or any source other than houses and lands inside the local limits of the area notified under section 84, belonging him within one or more of the classes of persons specified in Schedule IV, shall pay a half-yearly tax on his professional income, salary and pension on the scale shown in the said schedule.

The tax  
profession.

(2) A person shall be chargeable under the class appropriate to his aggregate income from all the sources specified in sub-section (1).

(3) No person who shall prove that he has paid the sum due on account of the profession tax levied under this Act, the Madras City Municipal Act, 1913, or the Madras District Municipalities Act, 1920, or of any tax of the nature of a profession tax imposed under the

Customs Act, 1910, for the same half-year in any other local board area, municipality or cantonment in the Madras Presidency shall be liable, by reason merely of change of business, appointment, residence, or place of business, to pay to any local board more than the difference between such sum and the amount to which he is otherwise liable for the profession tax for the half-year under this Act.

*Illustration 1.*—A, a sub-collector, is transferred in the middle of a half-year from local board area X to local board area Y, where he continues to hold the appointment of sub-collector on the same salary. If A, before leaving X, paid the tax for the half-year during which he was transferred, he is not liable to pay the tax again for the same half-year in Y.

*Illustration 2.*—A, a sub-collector, is transferred in the middle of a half-year from X to Y on promotion to the rank of collector. If A, before leaving X, paid the tax leviable on him as sub-collector for the half-year during which he was transferred, he is liable to pay in Y only the difference between the tax payable by a person in receipt of the salary of a sub-collector and that payable by a person in receipt of the salary of a collector.

*Illustration 3.*—B has simultaneously a shop in X and a shop in Y. The former brings him an income of Rs. 100 a month and the latter of Rs. 50 a month. B is liable to pay a tax in X calculated on the profits of his trade in X, and a tax in Y calculated on the profits of his trade in Y.

101. The profession tax leviable from a firm or undivided Hindu family may be levied from any adult member of that firm or family.

*Provisions common to companies' and profession tax.*

102. The tax on companies and the profession tax when levied in union areas shall be credited to union funds, and when levied in non-union areas shall be credited to taluk funds. The union board and its president in union areas, and the taluk board and its president in non-union areas, shall exercise the powers regarding the assessment and recovery of these taxes described in Schedule IV.

103. If in any half-year any company transacts business or any person exercises a profession, art, trade or calling, or holds an appointment rendering him liable to

Section 94 of District Municipalities Act.

[New]

Section 95 of District Municipalities Act.

Liability of members of firm or undivided Hindu family to profession tax.

Companies' and profession tax in union and non-union areas.

Persons who do not get notice to show cause.

the profession tax, for sixty days in the aggregate in any local area, or, being in receipt of a pension or income from investments or money-lending or any source other than houses and lands inside such area, which renders him liable to profession tax, resides in the area for sixty days in the aggregate, such company or other person shall become liable for the companies' or the profession tax as the case may be and, if the tax due in respect of the half-year is not paid, the president of the taluk or union board, as the case may be, shall cause a notice to be served on such person to pay it within fifteen days from the date of such service.

**Section 96 of District Municipalities Act.**

184. The president of the taluk or union board, as the case may be, may by notice require

Notice to owner, occupier or employer to furnish list of persons liable to tax.

(a) the owner or occupier of any building or land and every secretary or manager of a hotel, boarding or lodging house, club, or residential chambers to furnish within a specified time a list in writing containing the names of all persons occupying such building or land, and specifying the profession, art, trade, calling, or appointment of every such person and the rent, if any, paid by him and the period of such occupation; or

**Section 97 of District Municipalities Act.**

(b) any employer or the head or secretary or manager of any public or private office, hotel, boarding-house or club or of a firm or company—

(i) to furnish within a specified time a list in writing of the names of all persons employed by such employer or by such office, hotel, boarding-house, club, firm or company as officers, servants, clerks, agents, suppliers or contractors with a statement of the salary or incomes of such employed persons, and

(ii) to furnish particulars in regard to any incorporated company of which such employer, head, secretary or manager, as the case may be, is the agent.

**Tax on houses.**

[72]

185. If the president of the district board notifies under section 84 that a tax on houses shall be levied, such tax shall, at the rate and from the date specified in such notification, be levied on all houses situated within any union, subject to the conditions laid down in the rules in Schedule IV.

Tax on houses.

small  
exemptions

106. The following buildings shall be exempt from the house-tax—

(a) buildings set apart for public worship and either actually so used or used for an other purpose, churches, buildings used for educational purposes and for libraries which are open to the public;

(b) charitable hospitals or dispensaries and other buildings exclusively used for charitable purposes;

(c) buildings belonging to local boards;

(d) light-houses.

[76 (H)]

Tax payable  
in two equal  
instalments.

107. (1) The tax imposed under section 106 shall be payable by the owner or the occupier of the house in two equal instalments.

(2) Subject to the provisions of sub-section (3) of section 109, the instalment for each half-year shall be payable within thirty days after the commencement of each half-year.

[78-A]

Remission of  
tax on  
vacancy of  
small  
buildings.

108. (1) When any house shall have been vacant for sixty or more consecutive days during any half-year, the president of the union board shall remit so much, not exceeding one-half of the amount of the tax for the half-year, as is proportionate to the number of days the said house may have remained vacant.

[80]

(2) Every demand for a remission under this section shall be made during the half-year in respect of which the remission is sought or in the following half-year and not afterwards. No person shall be entitled to such remission unless the owner of the house or his agent shall, at or about the time that the house becomes vacant, have given notice of such vacancy to the president, and the amount of tax to be remitted shall be calculated from the date of the delivery of such notice.

Notice to be  
given of  
any re-  
constructed or  
reconstructed  
house.

109. (1) When any house in a union is constructed, reconstructed or enlarged, the owner shall give notice thereof to the president of the union board within fifteen days from the date of completion of such house, re-building or enlargement, or from the date of occupation of the said house, whichever date happens first. The president shall assess the tax leviable in respect of the house, and the instalment for the half-year in which the assessment is made shall be payable within thirty days after the date of the service of the notice of demand, provided that if such date of completion or occupation falls within the last two

[80-A]

months of a half-year, no tax or enhanced tax as the case may be shall be levied in respect of the house for that half-year.

(2) When any house is completely demolished or destroyed, the owner thereof may give notice to the president of such demolition or destruction; and until such notice is given, such owner shall be liable at the discretion of the president to payment of the tax which would have been leviable had such house not been demolished or destroyed. If the said notice is given within the first two months of a half-year, no tax shall thereafter be levied in respect of the house and any tax which may have been levied for that half-year shall be refunded.

[86]

110. The union board may, on the ground of poverty, exempt from payment of the whole or any portion of the tax the owner or occupier of any house situated in the union. The union board may in like manner exempt any classes of houses.

#### Tolls.

[87]

111. (1) If the president of the district board notifies under section 84 that tolls shall be levied on carriages, carts, palanquins and animals passing along any public road or, with the sanction of the Local Government and for reasons connected with the construction and maintenance which shall be recorded, road foot-passengers going over a public bridge, such tolls shall be levied at the rates fixed by the district board in accordance with Schedule IV and specified in the notification.

(2) The president of the district board may, in accordance with rules framed by the board, compound with any person for a sum to be paid annually in lieu of all such tolls, either generally in respect of all toll gates in the district or specially in respect of any particular toll gate, and may issue licences to any such person in respect of his carriages, carts and animals.

(3) No tolls shall be levied for the passage of carriages, carts or animals—

(a) belonging to local boards;

(b) conveying police officers in uniform, local board servants on duty, or persons or property in the custody of such officers or servants :

(c) licensed by the district board, during the period for which they have been so licensed;

(d) exempted by or under the Indian Tolls (Army) Act, 1901, or

(e) carrying any military stores belonging to the Government.

Nor shall tolls be levied for the passage over bridges of foot-passengers if they are police officers in uniform or local board servants on duty.

(4) The district board may declare that payment of tolls on carriages, carts, palanquins, animals or foot-passengers at any gate or bridge shall bear such carriage, cart, palanquin, animal or foot-passenger at any other gate or bridge specified.

Station  
of place at  
which tolls  
are levied.

112. The district board shall declare by notification the places on any public road at which such tolls shall be collected, and may in like manner cancel or modify such declaration.

[88]

Toll-gate  
to be erected.

113. (1) The district board shall construct toll-bars, gates and gate-keepers' stations at the places aforesaid, may resolve that the president do place the collection of such tolls under the management of such persons as may appear to him proper, or that he do lease out the same, and may frame by-laws for the guidance of toll-collectors.

[89]

(2) At every toll-bar, gate or station, a table of the tolls authorized to be taken shall be put up legibly written or printed in English words and figures and in a vernacular language of the district, and when such table is not put up at any toll-bar, gate, or station, no tolls shall be leviable thereon during such time.

A receipt  
payment to  
show toll  
for any one  
day.

114. (1) No more than one payment of toll shall be demanded at any one toll-bar, gate or station in respect of any carriage, cart, palanquin, animal, or foot-passenger in any one period of twenty-four hours counted from sunrise to sunrise.

[90]

(2) When payment of any toll is made, a receipt shall be granted by the person to whom the payment is made in such form as the district board may prescribe.

(3) In case of non-payment of any such toll on demand, the person duly authorized to collect the same may seize any carriage, cart, palanquin or animal in respect of which it is chargeable, or any part of its burden, and detain the same in his custody or in the case of a foot-passenger may prevent his passage.

(4) If any toll, together with the expenses occasioned by such seizure and detention, remains unpaid for twelve hours,

the person duly authorized as aforesaid shall forthwith send the carriage, cart, or other property seized as aforesaid to the nearest public officer empowered to sell distrained property under the Madras Rent and Revenue Suits Act, 1839.

(b) Such officer shall forthwith give notice to the owner of the property seized, or, if the owner is not known or is not resident in the neighbourhood, to the person who was in charge of the said property at the time when it was seized, and if he is not found, publish by beat of drum that, after the expiration of two days exclusive of Sunday from the date of service or after the said publication of such notice, he will sell the said property by auction at a place to be specified in the notice; provided that if, at any time before the sale, the person to whom notice has been given or the owner of the property seized tenders to the said officer the amount due on account of the toll and of all the expenses occasioned by the non-payment thereof and by the seizure and detention of the property, the property seized shall be forthwith released.

[ 81 ]

115. In all cases of resistance to the lawful authority of the toll-collectors, appointed under this Act, all police officers shall assist the toll-collectors, when required, and, for that purpose, shall have the same power which they have in the exercise of their ordinary police duties.

Police to assist toll-collectors.

[ 82 (1) ]

116. (1) No person with any carriage, cart, palanquin or animal shall, with intent to evade payment of toll, go off or pass from any road on which a toll-bar, gate, or gatekeeper's station has been constructed under the provisions of this Act through or over any land within a quarter of a mile of it, such land not being owned or occupied by such person and not being a public road.

Evading or refusal of payment of toll.

[ 82 (2) ]

(2) No person shall with any carriage, cart, palanquin or animal, by raised detour or riding past a toll-bar, gate or gatekeeper's station, evade the payment of toll or refuse or demand to pay the toll legally demandable from him or refuse to permit the seizure and detention of any article which may be seized and detained under section 114.

*Pilgrims tax.*

[ 86-A ]

Section 114 of District Municipalities Act.

117. (1) If the president of the district board publishes a notification under section 84 that a tax shall be levied on persons entering or leaving by railway any local area which is resorted to by pilgrims, the tax shall be levied from the

Entrance, exit and stop of pilgrims.

date specified in the notification on the tickets of all passengers travelling by rail from any place more than a specified distance from the boundary of such local area to any railway station in or near such local area or from any such railway station to any such place.

(2) The rates at which the tax shall be levied on each class of ticket shall be determined by the district board with the sanction of the Local Government and the Government of India, provided that they shall not exceed the maxima laid down below:—

	Single.	Return.	Season per M. month.
For first-class tickets .. .. .	Rs. 4	Rs. 4	Rs. 4
For second-class tickets .. .. .	2	2	0 10
For tickets of other classes .. .. .	1	1	0 6

(3) At centres where the pilgrimages take place only once or twice a year, the surcharge shall be levied only for a specified period before each occasion of pilgrimages to be determined by the Local Government. Where pilgrimages are more frequent or a pilgrim centre is one of perennial resort, the tax may, with the approval of the Local Government and the railway administrations concerned, be levied throughout the year instead of only for limited periods.

(4) The Local Government may make rules not inconsistent with this Act regulating the collection of the tax, the payment thereof to local boards and the deduction of any expenses incurred by railway administrations in the collection thereof.

Power to exempt from tax or toll.

118. Subject to the provisions of section 110, the district board may exempt any person or class of persons wholly or in part from the payment of any tax or toll.

Section 117 of District Municipalities Act. [43]

## CHAPTER VII.

### General provisions relating to finance.

Purposes to which funds may be applied.

119. (1) The purposes to which the moneys received under this Act may be applied are, in general, everything necessary for, or conducive to, the safety, health, convenience or education of the inhabitants, or the amenities of the local area concerned and everything incidental to the administration, and includes in particular—

(2) the construction, repair and maintenance of roads, bridges and other means of communication;

[45]



(2) the planting and preservation of trees and shrubs in public places;

(ii) the construction and maintenance of hospitals, dispensaries, poor houses, orphanages, chooltries, barracks, depots, arsenals, fort stations, air-ports, sewers, latrines, water-works, tanks and wells, the payment of all charges connected with the objects for which such buildings or works have been constructed, the raising and employment of vaccinators, the sanitation of towns and villages, the removal of congestion of population in the provision of house-sites, the cleansing of the roads, drains, streets, latrines, tanks and wells, and other works of a similar nature:

(iv) the payment of contributions to the funds of health and welfare associations or of any institution for the relief of the poor or the treatment of disease or infirmity or the reception of diseased or infirm persons;

(v) the diffusion of education, and, with this view, the construction and repair of school-houses, the establishment and maintenance of schools, the inspection of schools, and the establishment and maintenance of libraries and reading rooms;

(vi) the payment of salaries, leave allowances, pensions, gratuities and compassionate allowances to servants employed by the local board:

(vi) the payment of any amounts falling due on any loans legally contracted by a local board;

(viii) the payment of sums falling due under any decree of a court and of refunds sanctioned by the local board.

(ix) other monies of local public utility calculated to promote the safety, health, comfort or convenience of the people.

(2) The funds of a local board shall be applicable to the purposes mentioned in sub-section (1) within the area of the local board, subject to the rules in Schedule V and any further rules which may be prescribed; and shall be applicable to such purposes outside the local board area if the expenditure is authorized by this Act or is specially sanctioned by the Local Government.

130. (1) With the previous sanction of the Government of India, a district board may—

(a) contract and maintain, within, or partly within and partly without, the local area for which it is established, a

Construction  
and maintenance of  
railways,  
tramways,  
etc.

railway under the provisions of any law for the time being in force relating to the construction and maintenance of railways;

(b) attributable to any debt or loan raised by the Government of India or by any local authority or by any company registered under the Indian Companies Act, 1913, for the construction or maintenance of any railway which, in the opinion of the board, is likely to be of benefit to the district;

(c) guarantee the payment from the district fund of such sums as it shall think fit as interest on capital expended on any such railway.

(2) With the previous sanction of the Local Government, a district board may, in all or any of the above ways, construct or maintain or assist the construction or maintenance of a tramway, motor omnibus or other transport service within, or partly within and partly without, the local area for which it is established, subject, in the case of tramways, to the provisions of any law for the time being in force relating to the construction and maintenance of tramways.

(3) No application for sanction shall be made in regard to the matters specified in sub-sections (1) and (2) unless it is authorized by a resolution of the district board supported by not less than three-fourths of the members present at a meeting specially convened in that behalf, such resolution being confirmed after a period of three months by a like majority at a like meeting.

Constitution of district, taluk and union funds.

121. There shall be constituted for each district a district fund, for each taluk a taluk fund, and for each union a union fund.

[34] [35] and [143]

Receipts and charges of the district, taluk and union funds.

122. The rules embodied in Schedule V regarding the receipts to be placed to the credit of, and the charges to be debited to, district, taluk and union funds, respectively, and regarding the administration of these funds, shall be read as part of this chapter.

Section 124 of District Municipalities Act.

Preparation and sanction of budgets.

123. (1) The president of each local board shall in each year frame, and place before his board, a budget showing the probable receipts and expenditure during the following year.

[186]

(2) Every local board shall sanction its budget, provided that the budget of a taluk board and of a union board shall be subject to the approval of the district board and of the taluk board respectively.

[150]

124. (1) The District board shall, not later than 15th February in each year, submit to the Local Government a consolidated budget for the following year of all local boards in the district as approved by the district and taluk boards.

Consolidated  
consolidated  
budget for  
Government  
and their  
sanction.

(2) If such consolidated budget fails to provide for the due discharge of all liabilities in respect of loans contracted by any local board or for the maintenance of a working balance, the Local Government may direct that any part of it shall be so altered as to ensure that such provision is made.

[New]

125. The District board may fix dates for the preparation, sanction and submission for approval of the budgets of all local boards in the district.

Fixing of  
dates for  
budgets.

[150-A]

126. If in the course of a year a local board finds it necessary to modify the figures shown in the budget with regard to its receipts or to the distribution of the amounts to be expended on the different services it undertakes, a supplemental or revised budget may be framed, sanctioned and approved in the manner provided in sections 123 and 124, provided that any alteration in the amount allotted for the service of debt or in the working balance shall be made only with the consent of the Local Government.

Revised or  
supplemental  
budgets.

#### Section 126 of District Municipalities Act.

127. The Local Government shall appoint auditors of the accounts of receipt and expenditure of the local fund. Such auditors shall be deemed to be "public servants" within the meaning of section 21 of the Indian Penal Code.

Appointment  
of auditors of  
accounts.

[116]

128. (1) If the expenditure incurred by the Local Government or by any other local board to which this Act applies or by any other local authority in the Presidency of Madras for any purpose authorized by or under Schedule 1 is such as to benefit the inhabitants of a local board area, the local board may, with the sanction of the Local Government, make a contribution towards such expenditure.

Contribution  
to expenditure  
incurred by  
other local  
authorities.

(2) The Local Government may direct a local board to show cause, within a month after receipt of the order containing the direction, why any contribution described in sub-section (1) should not be made.

(3) If the local board fails to show cause within the said period to the satisfaction of the Local Government, the Local Government may direct it to make such contribution as they shall name, and it shall be paid accordingly.

PART IV.—PUBLIC HEALTH, SAFETY  
AND CONVENIENCE.

CHAPTER VIII.

Public Health.

Private and public tanks or wells.

Closing and  
enclosing of  
wells, &c.

129. The president of the tank board in non-union areas, and the president of the union board in union areas, may require the owner of, or the person having control over, any private stream, channel, tank, well or other place the water of which is used for drinking, to cleanse and maintain the same in good repair, to provide parapet walls for the same, and also to protect any such well from pollution by surface drainage in such manner as he may think fit, or whenever the said water is proved to the satisfaction of such president to be unfit for drinking to direct facts so using such water or permitting others so to use it; and if, after such notice, the water of such well, tank or reservoir is used by any person for drinking, the president may require the owner or person having control thereof to close such well, tank or reservoir either temporarily or permanently, or to enclose or fence such well, tank or reservoir, in such manner as he may direct so that the water thereof may not be used for drinking.

[95]

Provided that in the case of private stream, channel, tanks, wells or other places mentioned in this section, the water of which is used for drinking by the public or any section of the public by right, the expenses incurred in the closing or the fencing of such well, tank or reservoir shall be paid by the tank or union board from the tank or union fund.

Filling in  
of ponds, &c.,  
which are a  
nuisance or  
may prove  
dangerous  
to public  
health.

130. (1) If in the opinion of the president of a tank or union board—

[100]

(a) any tank, well, pond, pool, ditch, bog, swamp, quarry-hole, drain, cess-pool, pit, water-course or any collection of water, or

(b) any land on which water may accumulate  
is or is likely to be dangerous or to prove injurious to the health of the neighbourhood by becoming a breeding place of mosquitoes, or in any other manner, he may, with the approval of the local board concerned, by notice require the owner thereof to fence, repair,

fill up, cover over, clean, drain or drain off the same in such manner and with such materials as may be stated in the notice or to take such order with the same as the notice may direct.

(2) If an owner on whom such notice is served delivers to the president, within the time specified for compliance therewith, written objections to such requisition, the president shall report on such objections to the local board and shall not institute any prosecution for failure to comply with such requisition except with the approval of the board concerned. The president may nevertheless execute such works as may in his opinion be of urgent importance to prevent immediate danger to the public or injury to the public health, pending the local board's decision. The local board shall decide, in every such case, whether the cost of the work executed shall be paid by the owner or the board or shall be shared and, if so, in what proportion.

[100-A]

131. (1) The president of a taluk or union board may, with the approval of his local board, set apart public springs, tanks, wells and other places and parts of public water-sources for drinking purposes or for bathing or for washing clothes or animals or for any other purpose calculated to promote the health, cleanliness, comfort or convenience of the inhabitants; and with the consent of the owners may also set aside any private springs, tanks, wells or other places for any of the aforesaid purposes.

Local board may set apart public tanks, wells, for drinking purposes.

(2) The president of a taluk or union board, on receipt of a certificate from any medical officer in local board or Government employ stating that the water in any well, tank or other source of water-supply to which the public have access within the limits of such board's jurisdiction is likely to engender or cause the spread of any dangerous disease, may by public notice prohibit the use of such water. Such notice shall be served by placing a notification near the source of water-supply or by beat of drum stating the number of days during which such prohibition shall last. The president may extend or modify the notice without the production of a further certificate.

[100-B]

132. No person shall—

(a) bathe in or defile the water in any place set apart for drinking purposes either by a taluk or by a union board, or, in the case of private property, by the owner thereof;

Prohibition against using place set apart for drinking water.

(b) deposit any offensive or deleterious matter in the dry bed of any place set apart as aforesaid for drinking purposes; or

(c) wash clothing in any place set apart as aforesaid for drinking or bathing; or

(d) wash any animal or any cooking utensil or wool, skins, or other foul or offensive substance or deposit any offensive or deleterious matter in any place set apart as aforesaid for drinking purposes or bathing or washing clothes; or

(e) allow the water from a sink, sewer, drain, engine or boiler, or any other offensive matter belonging to him or flowing from any building or land belonging to or occupied by him, to pass into any place set apart as aforesaid for drinking purposes, or for bathing, or for washing clothes.

Union board  
to maintain  
certain wells,  
etc., in good  
order.

133. Every union board shall maintain in a cleanly condition all wells, tanks and reservoirs within union limits which are not private property, and may fill them up or drain them when it appears necessary so to do.

[140-B]

#### Scavenging.

Cleaning of  
private lat-  
rines, etc.

134. The president of a taluk or union board may contract with the owner or occupier of any premises to remove rubbish or filth, or any particular kind of rubbish or filth, from such premises or any place belonging thereto on such terms as to times and periods of removal and other matters as may seem suitable to the president and on payment of fees at such rate calculated to cover the cost of the service as the taluk or union board may have laid down.

[147]

Section 154 of District Municipalities Act.

Scavenging  
and other  
sanitary  
arrangements  
at residences  
of high and  
individuals  
and institutions  
from premises  
having  
sanitary and  
places of  
pilgrimage.

135. A taluk or union board shall make any special scavenging or other sanitary arrangements that may be necessary on occasions of fairs, festivals or other large assemblies of people, and, in the case of such assemblies held in connexion with any place of pilgrimage in the taluk or union, the local board concerned may require the persons having control over such place of pilgrimage to make such contribution towards the cost of such arrangements as the Local Government may approve.

Section 154 of District Municipalities Act.

## Section 159 of District Municipalities Act.

136. No owner or occupier of any premises shall allow the water from any sink, drain, latrine or stable, or any other filth to flow out of such premises to any portion of a public road except a drain or a cess-pool or to flow out of such premises in such a manner as to cause nuisance by the leakage of the said water or filth into the walls or ground at the side of a drain forming a portion of a public road.

Prohibition against allowing any flow of filth.

## Section 257 of District Municipalities Act.

## Dangerous diseases.

137. "Dangerous disease" means a disease specified in schedule VI.

Definition of "dangerous disease."

## Section 389 of District Municipalities Act and [193-A (1) and (2)].

138. (1) The president of the tahak board in non-union areas, and the president of the union board in union areas, may at any time by day or by night without notice, or after giving such notice as may appear to him reasonable, inspect any place in which any dangerous disease is reputed or suspected to exist, and take such measures as he may think fit to prevent the spread of such disease beyond such place.

Power of entry into suspected places and distribution of building and other articles.

## Section 290 of District Municipalities Act and [193-C (3)].

(2) If the president is of opinion that the cleansing or disinfecting of any premises or part thereof, or of any article therein which is likely to retain infection, will tend to prevent or check the spread of any dangerous disease, he may by notice require the occupier to cleanse or disinfect the same, in the manner and within the time specified in such notice.

(3) If the president considers that immediate action is necessary, or that the occupier is, by reason of poverty or otherwise, unable effectually to comply with his requisition, the president may himself without notice cause such building or article to be cleansed or disinfected and for this purpose may cause such article to be removed from the premises; and the expenses incurred by the president shall be recoverable from the said occupier in cases in which he is, in the opinion of the president, not unable by reason of poverty effectually to comply with such requisition.

## Section 291 of District Municipalities Act and [193-D].

139. (1) The president of the tahak board in non-union areas, and the president of the union board in union areas, may notify persons to which conveyances, clothing, bedding or other articles which have been exposed to infection from any dangerous disease shall be removed and at which they shall be washed, disinfected or otherwise disposed of.

Power to notify persons for washing and disinfecting.

(2) The president may direct the destruction of bedding, clothing or other articles likely to retain such infection, and shall on demand give compensation for the articles destroyed.

Prohibition  
against inter-  
nal travel  
arising on  
inspiration

140. If any person knows or has reason to believe that he is suffering from a dangerous disease, he shall not engage in any occupation, or carry on any trade or business unless he can do so without risk of spreading the disease.

[100-B (5)]  
Section 295 of District Municipalities Act.

Persons  
suffering  
from  
dangerous  
disease  
not public  
conveyances

141. (1) No person who is suffering from any dangerous disease shall, without taking proper precautions against spreading such disease, cause or suffer himself to be conveyed in a public conveyance.

[100-B (5)]  
Section 295 of District Municipalities Act.

(2) No person who is suffering from any dangerous disease shall enter a public conveyance without previously notifying to the owner or driver or person in charge of such conveyance that he is so suffering.

(3) No owner, driver, or person in charge of a public conveyance shall knowingly carry or permit to be carried in such conveyance any person suffering as aforesaid in contravention of sub-section (1).

(4) No owner or driver or person in charge of a public conveyance shall be bound to convey any person suffering as aforesaid, unless and until the said person pays or tenders a sum sufficient to cover any loss and costs that may be incurred in disinfecting such conveyance, anything in any Act relating to public conveyances for the time being in force to the contrary notwithstanding.

(5) A court convicting any person of contravening sub-section (1) or sub-section (3) may levy, in addition to the penalty for the offence provided in this Act, an additional fine of such amount as the court deems sufficient to cover the loss and costs which the owner or driver must incur for the purpose of disinfecting the conveyance. The amount of any additional fine so imposed shall be awarded by the court to the owner or driver of the conveyance:

Provided that, if such additional fine is imposed in a case which is subject to appeal, the amount shall not be paid to the owner or driver before the period allowed for presenting the appeal has elapsed; or, if an appeal is presented, before the decision of the appeal.



(6) At the time of awarding compensation in any subsequent civil suit relating to the same matter, the court shall take into account any sum which the plaintiff shall have received under this section.

[199-D (c)]  
Section 296, District Municipalities Act.

142. In the event of the prevalence of any dangerous disease within any local area, the president of the tahuk board in non-union areas, and the president of the union board in union areas, may by notice require the owner or occupier of any building, booth or tent used for purposes of public entertainment to close the same for such period as he may fix.

Power to order closure of places of public entertainment.

[199-D (d)]

143. No person being the parent or having the care or charge of a minor who is or has been suffering from a dangerous disease or has been exposed to infection therefrom shall, after a notice from the president of a tahuk or union board or any person duly appointed by him in this behalf that the minor is not to be sent to school or college, permit such minor to attend school or college without having procured from the president or such person or a registered medical practitioner a certificate that in his opinion such minor may attend without risk of communicating such disease to others.

Power relating to a dangerous disease not to attend school.

Section 298, District Municipalities Act.

#### Smallpox.

[199-E]  
Section 301, District Municipalities Act.

144. (1) Vaccination shall be compulsory in any local area to which this Act applies to the extent prescribed.

Compulsory vaccination.

(2) The tahuk board and its president in non-union areas, and the union board and its president in union areas, shall, subject to such control as may be prescribed, be responsible for enforcing vaccination.

Section 302, District Municipalities Act.

145. Where an inmate of any dwelling place is suffering from smallpox, the head of the family to which the inmate belongs and, in default, the occupier or person in charge of such place, shall give intimation of the fact to the president of the local board or the village headman concerned with the least practicable delay.

Obligation to give intimation of smallpox.

Section 303, District Municipalities Act  
[199-F]

146. (1) Incubation for smallpox is hereby prohibited.

Prohibition of incubation for smallpox.

(2) No person who has undergone the operation of inoculation shall leave the village or town in which he is before the

types of forty days from the date of incineration, without a certificate from a medical practitioner of such class as the local board may authorize to grant such certificates, stating that such person is no longer likely to produce smallpox by contact or near approach.

*Disposal of the dead.*

Registration  
of burial and  
burial grounds.

147. (1) Every owner or person having the control of any place used as the site of the coming into operation of this Act as a place for burying, burning or otherwise disposing of the dead shall, if such place has not already registered, apply to the local board in non-union areas and to the union board in union areas to have such place registered.

(2) If it appears to such local board that there is no owner or person having the control of such place, the local board shall assume such control and register such place or may, with the sanction of the district board, close it.

Showing of  
place for  
disposal of  
dead.

148. (1) No new place for the disposal of the dead, whether private or public, shall be opened, formed, constructed or used unless a licence has been obtained from the local or union board on application.

(2) Such application for a licence shall be accompanied by a plan of the place to be registered showing the locality, boundary and extent thereof, the name of the owner or person or community interested therein, the system of management and such further particulars as the local board may require.

(3) The local board to whom application is made may

(a) grant or refuse a licence, or

(b) postpone the grant of a licence until objections to the site have been removed or any particulars called for by it have been furnished:

(4) The Local Government may cancel or modify any order passed by a local board under sub-section (3).

Provision of  
burial and  
burning  
grounds and  
crematoria.

149. The local board in non-union areas and the union board in union areas may, and shall if no sufficient provision exists, provide at the cost of the local fund places to be used as burial or burning grounds or crematoria, and may charge rents and fees for the use thereof.

[100-Y]

Section 178, District Municipalities Act.

[100-Z]

Section 178, District Municipalities Act.

[100-X]

Section 243, District Municipalities Act.

[100-H]

100. (1) A book shall be kept at the office of every tahsil and union board in which places registered, licensed or provided under sections 147 to 149 and all such places registered, licensed or provided before the commencement of this Act shall be recorded.

A book to be kept at office of tahsil and union board.

(2) Notice that such place has been registered, licensed or provided as aforesaid shall be affixed in English and at least in one vernacular language in some conspicuous place at or near the entrance to the burial or burning ground or other place as aforesaid.

[100-I]

101. No person shall bury, burn or otherwise dispose of, or cause or suffer to be buried, burnt or otherwise disposed of, any corpse in any place within 100 yards of a dwelling place or source of drinking water supply other than a place registered, licensed or provided as aforesaid:

Prohibition against burying or burning in unauthorised place.

Provided that no prosecution shall be instituted for contravening the provisions of this section without the written sanction of the president of the local board concerned.

[100-J]

102. The person having control of a place for disposing of the dead shall give information of every burial, burning or other disposal of a corpse at such a place, to any person appointed by the local board concerned in that behalf.

Notice to be given to local board of burial, etc.

Section 285, District Municipalities Act.

[100-K]

103. (1) If a tahsil or union board is satisfied

Prohibition against use of burial and burning grounds if crowded with graves.

(a) that any registered or licensed place for the disposal of the dead is in such a state or situation as to be, or to be likely to become, dangerous to the health of persons living in the neighbourhood thereof, or

(b) that any burial-ground is overcrowded with graves,

and if in the case of a public burial or burning ground or other place as aforesaid another convenient place duly authorised for the disposal of the dead exists or has been provided for the persons who would ordinarily make use of such place, it may, with the previous sanction of the district board, give notice that it shall not be lawful, after a period of not less than two months to be named in such notice, to bury, burn or otherwise dispose of any corpse at such place.

(2) Every notice given under subsection (1) shall be published in the district gazette and in the village concerned by beat or door.

(3) No person shall, in contravention of any notice under this section and after the expiration of the period named in such notice, carry, burn or otherwise dispose of, or cause or permit to be buried, burnt or otherwise disposed of, any corpse at such place.

(4) The Local Government may cancel or modify any notice issued by a local board under subsection (1).

[100-K (3)]

## CHAPTER IX.

*Dangerous structures, trees and places.*Provisions  
in case of  
dangerous  
structures

154. (1) If any structure adjoining a public road appears to the president of the local board in which such road is vested to be in a ruinous state and dangerous to the passers by, the president may by notice require the owner or occupier to fence off, take down, secure or repair such structure so as to prevent any danger therefrom.

Section 218, District Municipalities Act.

(2) If immediate action is necessary, the president shall himself, before giving such notice or before the period of such notice expires, fence off, take down, secure or repair such structure or fence off a part of any street or take such temporary measures as he may think fit to prevent danger, and the cost of doing so shall be recoverable from the owner or occupier in the manner hereinafter provided.

Provisions  
in case of  
dangerous  
trees

155. (1) If any tree or any branch of a tree standing on land adjoining a public road appears to the president of the local board in which such road is vested to be likely to fall and thereby endanger any person, animal, or any structure on, such road, the president may by notice require the owner of the said tree to secure, lop or cut down the said tree so as to prevent any danger therefrom.

Section 219, District Municipalities Act.

(2) If immediate action is necessary, the president shall himself, before giving such notice or before the period of such notice expires, secure, lop or cut down the said tree or fence off a part of the public road or take such other temporary measures as he thinks fit to prevent danger, and the cost of so doing shall be recoverable from the owner of the tree in the manner hereinafter provided.

## Section 224, District Municipalities Act.

156. The president of the local board in which a public road is vested may by notice require the owner or occupier of any building or land near such road to—

Preserve of buildings or land near road and prevent of damage and trees.

(a) fence the same to the satisfaction of the president; or

(b) trim or prune any hedges bordering on such road so that they may not exceed such height from the level of the adjoining roadway as the president may determine; or

(c) cut and trim any hedges or trees overhanging such road and obstructing it or the view of traffic or causing it damage; or

(d) lower an enclosing wall or fence which by reason of its height and situation obstructs the view of traffic so as to cause danger.

## Section 225, District Municipalities Act.

[100 L.]

157. (1) If any tank, pond, well, hole, stream, dam, bank or other place appears to him to be, for want of sufficient repair, protection or enclosure, dangerous to the public health or safety, the president of the local board in non-union areas, and the president of the union board in union areas, may, with the approval of the local board concerned, by notice require the owner to fill in, remove, repair, protect or enclose the same so as to prevent any danger therefrom.

Preservation of tanks, ponds, wells, holes, etc.

(2) If immediate action is necessary he shall, before giving such notice or before the period of notice expires, himself take such temporary measures as he thinks fit to prevent danger and the cost of doing so shall be recoverable from the owner in the manner hereinafter provided.

[28w]

158. (1) (a) No person shall work a quarry in, or remove stone, earth or other material from, any place within twenty yards of any public road or of other immovable property belonging to a local board without obtaining a licence from the local board permitting him to do so.

Licence to be obtained for quarrying near public road, etc.

(b) The local board may either grant or refuse to grant a licence.

(c) No fee shall be charged for the issue of a licence under this section.

(2) If in the opinion of the local board the working of any quarry or the removal of stone, earth or other material from any place is dangerous to persons residing in, or resorting to, the neighbourhood thereof, or creates or is likely to

## Section 231, District Municipalities Act.

create a nuisance, the local board may require the owner or person having control of the said quarry or place to discontinue working the same or to discontinue removing stone, earth or other material from such place or to take such order with such quarry or place as it shall deem necessary for the purpose of preventing danger or of abating the nuisance arising or likely to arise therefrom.

Cleaning  
and draining  
of buildings or  
premises  
about.

159. Whenever any building or land situated in any area not included in a union shall, in the opinion of the president of the taluk board, be in a state injurious to health or offensive to the neighbourhood, the president or any person duly authorised by him in that behalf, may, by notice in writing, inform the owner or occupier of such building or land that, unless such owner or occupier cleans or drains such building or land within the time specified in the notice, the president of the taluk board, or any person authorised by him in that behalf, will cause the same to be cleaned or drained, and recover the cost from such owner or occupier.

General of  
time or  
nature  
vegetation  
from lands  
and buildings  
in union  
areas.

160. (1) The president of a union board may by notice require the owner or occupier of any building or land which appears to him to be in a filthy or unwholesome state or overgrown with any thick or noxious vegetation, trees or undergrowth injurious to health or offensive to the neighbourhood, to clear, cleanse or otherwise put the building or land in proper state or to clear away and remove such vegetation, trees or undergrowth within such period and in such manner as may be specified in the notice.

(2) If it appears to the president of a union board necessary for sanitary purposes so to do, he may by notice require the owner or occupier of any building to cleanse or otherwise cleanse the building inside and outside in the manner and within a period to be specified in the notice.

Power to  
destroy pigs  
straying dogs

161. (1) The taluk board in non-union areas, and the union board in union areas, may, and, if so required by the District Magistrate, shall, give public notice that unlicensed pigs or dogs straying within specified limits will be destroyed.

(2) When such notice has been given, any person may destroy, in any manner not inconsistent with the terms of

[161]

[143-A (1)]  
Section 233, District Municipalities Act.

[145-A (2)]  
Section 233, District Municipalities Act.

Section 141, District Municipalities Act.

## Section 242, District Municipalities Act.

the notice, any unleashed pig or dog, as the case may be, found sleeping within such limits.

162. (1) When the president of a local board takes down any structure or part thereof or cuts down any tree or hedge or shrub or part thereof in virtue of his powers under this chapter, the president may sell the materials or things taken down, cut down or removed, and apply the proceeds in or towards payment of the expenses incurred.

Power of president of local board to sell materials of structures taken down, cut down or removed when there is no owner or occupier.

(2) If after reasonable inquiry it appears to the president that there is no owner or occupier to whom notice can be given under any section in this chapter, he may himself take such order with the property mentioned in such section as may appear to him to be necessary and may recover the expenses incurred by the sale of such property (not being immovable property) or of any portion thereof.

## Section 243, District Municipalities Act.

163. No person shall be entitled, save as otherwise expressly provided to compensation for any damages sustained by reason of any action taken by the authorities of a local board in pursuance of their powers under this chapter.

Exemption of compensation.

# CHAPTER X. Public roads.

Section 160, District Municipalities Act.  
[98 (1)]

164. No one shall build any wall or erect any fence or other obstruction or projection or make any encroachment in or over any public road except as hereinafter provided.

Prohibition against obstructions in or over public roads.

## Section 161, District Municipalities Act.

165. (1) No door, gate, bar or ground-floor window shall, without a license from the president of the local board in which such road is vested, be hung or placed so as to open outwards upon any public road.

Prohibition against, and application of, doors, ground-floor windows and bars opening outwards.

(2) The president may by notice require the owner of such door, gate, bar or window to alter it so that no part thereof when open shall project over the public road.

Section 162, District Municipalities Act.  
[98 (1)]

166. (1) The president of a local board may, with the approval of the board, by notice require the owner or occupier of any premises to remove or alter any projection, encroachment or obstruction (other than a door, gate, bar or ground-floor window) situated against or in front of such premises and in or over any public road vested in such board.

Removal of projections and obstructions.

(2) If the owner or occupier of the premises proves that any such projection, encroachment or obstruction has existed for a period sufficient under the law of limitation to give any person a prescriptive title thereto or that it was erected or made with the permission or licence of any local authority duly empowered in that behalf, and that the period, if any, for which the permission or licence is valid has not expired, the local board shall make reasonable compensation to every person who suffers damage by the removal or alteration of the same.

Power to  
allow certain  
projections  
and encroachments.

187. (1) The president of a local board may, with the approval of the board, grant a licence, subject to such conditions and restrictions as he may think fit, to the owner or occupier of any premises to put up verandahs, balconies, sun-shades, awning-frames and the like, to project over a public road vested in such board; or to construct any step or drain-covering necessary for access to the premises.

Section 183 (1), District Municipalities Act.  
[19-A (1)]

(2) The president of a local board may grant a licence, subject to such conditions and restrictions as he may think fit, for the temporary erection of pavilions and other structures in a public road vested in such board or in any other public place the control of which is vested in such board.

Section 183 (2), District Municipalities Act.  
[19-A (2)]

(3) The president of a local board shall have power, with the approval of the board, to lease roadsides vested in such board for occupation on such terms and conditions and for such period as the local board may fix.

(4) But no licence under sub-section (1) nor any lease under sub-section (3) shall be granted if the projection, construction or occupation, as the case may be, is likely to cause public inconvenience or otherwise materially interfere with the use of the road or such.

(5) The Local Government may, by notification, restrict and place under such control as they may think fit, the exercise, by any local board or any class of local boards, of the powers under sub-sections (1) and (3).

(6) On the expiry of any period for which a licence has been granted under this section, the president may, without notice, cause any projection or construction put up under sub-section (1) or sub-section (3) to be removed, and the con-

Section 183 (3), District Municipalities Act.



of so doing shall be recoverable, in the manner hereinafter provided, from the person to whom the license was granted.

[98-B]

168. (1) No building shall be erected without the written permission of the president of the union board in non-urban areas, or of the president of the union board in urban areas, or of some other person authorized by such president over any sewer or drain, or any part of a sewer or drain or upon any ground, which has been covered, raised or levelled wholly or in part by solid sweepings or other rubbish.

Prohibition  
of building  
on sewer,  
drain, etc.,  
without  
permission.

(2) The said president or person may, by notice, require any person who shall have erected a building without such permission, or in a manner contrary to or inconsistent with the terms of such permission, to demolish the same.

[98-C]

169. The president of a local board may, with the approval of the board, by notice, require the owner or occupier of any land adjoining a public road or adjoining other land or water vested in the local board to clear away prickly-pear, wattle, lantana, or other noxious vegetation where it encroaches on such property and so far as it has spread from such land on to such property.

Notice  
requiring  
removal of  
noxious veg-  
etation, etc.

[98-D]

Section 166 of District Municipalities Act.

170. (1) No person shall make a hole or cause any obstruction in any public road unless he previously obtains the permission of the president of the local board in which such road is vested and complies with such conditions as the president may impose.

Prohibition  
against  
making hole  
and causing  
obstruction in  
public road.

(2) When such permission is granted, such person shall, at his own expense, cause such hole or obstruction to be sufficiently fenced and enclosed until the hole or obstruction is filled up or removed and shall cause such hole or obstruction to be sufficiently lighted during the night.

(3) If any person contravenes the provisions of this section, the president shall fill up the hole or remove the obstruction or cause the hole or obstruction to be lighted, as the case may be, and may recover the cost of so doing from such person.

[98-E]

171. (1) If any person, without the previous sanction of the local board, occupies any land, which is not set apart for a public purpose and is vested in or belongs to a local board, he shall be bound to pay in respect of such occupation such sum as may be demanded by the local board by way of penalty; such

Power to levy  
penalty, etc.,  
and to recover  
penalty, etc.,  
for damage  
in case of un-  
authorised  
occupation of  
land vested in  
local board  
and not set apart  
for public pur-  
pose.

sum may be recovered in the manner hereinafter provided.

(2) The president may by notice require any person on whom a penalty has been, or may be, imposed under subsection (1) to vacate such land and to remove any building or other construction or anything deposited on it.

(3) If any damage to the property of the local board has been caused by any person occupying any land for which he is liable to pay penalty under sub-section (1), he shall be liable to pay compensation to the local board for such damage.

In addition to and irrespective of any penalty that may be imposed on or recovered from him, and the amount of such compensation shall in case of dispute be determined and recovered in the manner hereinafter provided.

Power of  
local board  
to recover  
expenses  
incurred by  
allowance  
traffic.

172. When by a certificate of an officer of the Government Public Works Department of a road, not below that of Executive Engineer it appears to the president of the local board concerned that, having regard to the average expenses of repairing roads in the neighbourhood, extraordinary expenses have been incurred by the local board in repairing a public road by reason of the damage caused by excessive weight passing along the road or extraordinary traffic thereon, the local board may recover in the civil court having jurisdiction from any person by or in consequence of whose order such weight or traffic has been conducted the amount of such expenses as may be proved to the satisfaction of such court to have been incurred by the local board by reason of the damage arising from such weight or traffic as aforesaid.

Provided that any person, from whose expenses are, or may be, recoverable under this section, may enter into an agreement with the local board for the payment to it of an amount by way of compensation in respect of such weight or traffic, and thereupon the person so paying shall not be subject to any proceedings under this section.

Exemption of  
trucks,  
vehicles  
paying  
for hire.

173. (1) No person shall, on any public road in a district, ply any motor-vehicle for hire, or use any such vehicle for carrying passengers or goods at separate fares or rates on such road, except on a licence obtained from the president of the district board.

(2) The district board may, with the previous approval of the Local Government, make by-laws determining the scale

[96-F]

[37 (vi)]

of fees or rates for such licenses and the conditions on which they may be granted.

# CHAPTER XI.

*Markets, slaughter-houses, etc.*

## Public markets.

Section 209 of District Municipalities Act.

174. All markets which are acquired, constructed, repaired or maintained out of the local fund shall be deemed to be public markets.

Section 209 *ibid.*

[117-B (2)]

175. (1) The taluk board may provide places for use as public markets.

(2) Subject to such control as may be prescribed, the taluk board may, in any public market, levy any one or more of the following fees, at such rates as may appear to it proper, or may farm out such fees on such terms and subject to such conditions as it may deem fit:—

(a) fees for the use of, or for the right to expose goods for sale in, such markets;

(b) fees for the use of shops, stalls, pens or stands in such markets;

(c) fees on vehicles or pack-animals bringing, or on persons carrying, goods for sale in such markets;

(d) fees on animals brought for sale into, or sold in, such markets;

(e) license fees on brokers, commission agents, weighmen and measuremen practicing their calling in such markets.

(117-B (4))

(3) The taluk board may with the sanction of the district board close any public market or part thereof.

Section 261 of District Municipalities Act.

176. (1) No person shall, without the permission of the president of the taluk board, or, if the rules and laws have been framed out, of the farmer, sell or expose for sale any animal or article within any public market.

(117-B (3))

(2) The president may expel from any public market any person who or whose servant has been convicted of disobeying any by-laws at the time in force in such market, and may prevent such person from further carrying on, by himself or his servants or agents, any trade or business in such market, or occupying any shop, stall or other place therein, and may determine any lease or tenancy which such person may possess in any such shop, stall or place.

## Private markets.

177. No person shall, after the commencement of this Act, open or keep open a new private market.

[117-B]

Licensee for private market is creation of the corresponding part of the Act.

178. (1) No person shall continue to keep open a private market lawfully established at the commencement of this Act, unless he generally obtains from the taluk board a licence to do so.

(2) Application for such licence shall be made by the owner of such private market not less than six weeks before the commencement of the year for which the licence is required.

(3) The taluk board shall grant the licence applied for subject only to such regulations as to supervision and inspection and to such conditions as to sanitation, drainage, water-supply, width of paths and ways, weights and measures to be used and rules and fees to be charged in such market as the taluk board may think proper. The taluk board may, however, at any time, for breach of the conditions thereof, suspend or cancel any licence which has been granted under this section. It may also modify the conditions of the licence to take effect from a specified date.

Clause 26 (E) of C.P. Bill.

(4) When a licence is granted, suspended, cancelled or modified under this section, the taluk board shall cause a notice of such grant, suspension, cancellation or modification, in English and a vernacular language of the district, to be posted in some conspicuous place at or near the entrance to the place in respect of which the licence was sought.

(5) Every licence granted under this section shall expire at the end of the year for which it has been granted.

Provision for granting rights to levy in a private market established prior to 1944.

179. (1) Any person claiming to levy in a private market lawfully established prior to the coming into force of the Madras Local Boards Act, 1884, fees of the nature specified in section 175, shall first apply to the president of the district board for a certificate recognizing his right in this behalf.

Clause 27 and 28 of C.P. Bill.

(2) Such president shall serve a notice of the application on the taluk board and, in deciding whether the applicant is entitled to levy such fees, the district board shall take into consideration any representations which the taluk board may make, and shall thereupon grant or refuse the certificate.

(3) The person who has obtained a certificate under this section shall present it to the taluk board and the taluk board shall, in granting him a licence

Class 49 of O.P. Bill

Class 50 of O.P. Bill

[117-E]

Section 263, District Municipalities Act.  
[117-E]

Section 264, District Municipalities Act.  
[117-G]

Section 265, District Municipalities Act.  
[117-H (1)]

under section 178, allow him to levy the fees mentioned in such certificate.

180. Any person aggrieved by an order of the district board refusing to grant a certificate may, within six months from the date of such order, institute a suit to establish the right in a civil court, subject to the result of such suit, such order shall be final.

181. When a licence granted under section 178 does not permit the levy of any fees, it shall be granted free of charge; but when such permission is given, a fee not exceeding twenty-five per centum of the gross income of the owner from the market in the preceding year may be charged by the taluk board for such licence.

182. It shall not be lawful for any person to sell or expose for sale any animal or article in any unlicensed private market.

183. The taluk board may by notice require the owner, occupier, or farmer of any private market to—

(a) construct approaches, entrances, passages, gates, drains and coverings for such market and provide it with fixtures of such description and in such position and number as the taluk board may think fit;

(b) roof and pave the whole or any portion of it, or pave any portion of the floor with such material as will in the opinion of the taluk board secure imperviousness and ready cleansing;

(c) ventilate it properly and provide it with a supply of water;

(d) provide passages of sufficient width between the stalls and make such alterations in the stalls, passages, shops, doors or other parts of the market as the taluk board may direct;

(e) keep it in a cleanly and proper state, remove all filth and refuse therefrom and dispose of them at such place and in such manner as the taluk board may direct; and

(f) make such other sanitary arrangements as the taluk board may consider necessary.

184. (1) If any person, after notice given to him in that behalf by the taluk board, fails within the period and in the manner laid down in the said notice to carry out any of the works specified in section 183, the taluk board may suspend the licence of the said person, or may refuse to grant him a licence until such works have been completed.

Right of suit for small suits in civil court.

Fee for licence.

Prohibition of sale of animals and produce in private markets.

Dispensation or licence may be granted in case of emergency.

(2) It shall not be lawful for any person to keep open any private market during such suspension or until the licence is renewed.

Prohibition against persons to private markets.

186. No owner, occupier, agent or manager in charge of any private market, or of any shop, stall, stand or other place thereon, shall keep the same so that it is a nuisance, or fail to cause anything that is a nuisance to be at once removed to a place to be notified by the taluk board.

Section 186, District Municipalities Act. [117-F]

Power to close private markets.

186. The taluk board or any officer duly authorized by it in that behalf may close any private market—

(a) in respect of which no licence has been applied for; or

(b) the licence for which has been refused, withheld, or suspended; or

(c) which is held or kept open contrary to the provisions of this Act.

Section 187, District Municipalities Act. [117-I]

Any transfer of rights of private persons to local private markets.

187. (1) A taluk board may acquire the rights of any person to hold a private market in any place and to levy fees therein. The acquisition shall be made under the Land Acquisition Act, 1894, and such rights shall be deemed to be held for the purposes of that Act.

[New]

(2) On payment by the taluk board of the compensation awarded under the said Act in respect of such property and any other charges incurred in acquiring it, the rights of such person to hold a private market and to levy fees therein shall vest in the taluk board.

Appeal against an order under section 178.

188. Any person aggrieved by an order of the taluk board under sub-section (1) of section 178 may appeal against such order to the district board; and pending the disposal of such appeal the president of the district board may, if he thinks fit, suspend the execution of the order appealed against.

[117-J]

Entry or non-entry of persons, etc., if not authorized and power to expel therefrom.

189. The person in charge of a market shall prevent the entry therein or expel therefrom any person suffering from leprosy or from any infectious or contagious disease and he may expel therefrom any person who is creating a disturbance therein.

Section 189, District Municipalities Act.

Prohibition against shops or public stalls.

190. The president of a local board may, with the sanction of the board, prohibit by public notice, or license or regulation, the sale or exposure for sale, of any articles in or upon any public road or place or part thereof.

[117-K]

Cart-stands.

Power given to prevent cart-stands.

191. (1) The taluk board may construct, improve, and maintain suitable loading places, unloading places and cart-stands

Section 191, District Municipalities Act. [117-L]

and may levy rents and fees for the use of the same.

(2) A statement in English and a vernacular language of the district of any fees prescribed by the taluk board for the use of such place shall be put up in a conspicuous part of every such place where they are leviable.

[New]

192. Where a taluk board has provided a public landing place, halting place or cart-stand, the president may, with the approval of the taluk board, prohibit the use for the same purpose by any person, within such distance thereof as may be prescribed, of any public place or the sides of any public road.

Prohibition of use of public road or place as aught.  
Sec. 192.

193. No person shall, after the commencement of this Act, open or keep open a new private cart-stand.

No new cart-stand to be opened.

[117-F]

194. (1) No person shall continue to keep open a private cart-stand lawfully established at the commencement of this Act, unless he annually obtains from the taluk board a licence to do so.

License to be obtained for a private cart-stand in existence at commencement of Act.

(2) Application for such licence shall be made by the owner of the private cart-stand not less than six weeks before the commencement of the year for which the licence is required.

(3) The taluk board shall grant the licence, subject to such regulations as to supervision and inspection and to such conditions as to conservancy as the taluk board may think proper.

(4) The taluk board may also levy every licence granted under this section a fee not exceeding rupees two hundred per annum.

[New]

#### Union Board's powers.

195. The powers which under the foregoing sections of this chapter a taluk board and its president may exercise in respect of markets and cart-stands shall in union areas be exercised by the union board and its president respectively.

Exercise of powers of taluk board and its president by union board and its president in public areas.

#### Slaughter-houses

Section 194, District Municipities Act.

[117-L]

196. (1) Every union board shall provide a sufficient number of places for use as public slaughter-houses.

Provision of slaughter-houses.

(2) A taluk board may provide places for use as public slaughter-houses in non-union areas.

(3) The local board may charge rents and fees for the use of public slaughter-houses.

[117-M]

197. The taluk board, or the union board with the sanction of the taluk board, may notify—

Local board may or may not do so.

(a) that no person shall, except with the written permission of the president, slaughter or permit to be slaughtered, or

Notification of prohibition of slaughter except with written permission of president.

cut up or skin or permit to be cut up or skinned, any cattle, sheep, goat or pig in any place in any town or village notified by it by name other than at a public slaughter-house provided by the local board:

Provided that nothing in this section shall be held to prohibit the slaughter of animals in the performance of religious rites in the places where it is usual to perform such rites, or for private use, but not for sale.

(k) that no person shall, for purposes of sale to the public, slaughter, or permit to be slaughtered, any cattle, sheep, goats or pigs except on a licence obtained from the president.

198. The president of the taluk or union board may, on occasions of festivals and ceremonies or on a special measure, allow any animal to be slaughtered in such places within the limits of the board as he thinks fit.

199. The provisions of sections 186 and 197 shall not apply to places used by Government for the purposes mentioned in the said sections.

#### Industries and factories.

200. (1) The taluk board may notify that no place within its limits shall be used for any one or more of the purposes specified in Schedule V II, with out the licence of the president of the union board if the place is within union limits, or of the president of the taluk board if it is outside such limits; and except in accordance with the conditions specified therein:

Provided that no such notification shall take effect until 60 days from the date of publication.

(2) The owner or occupier of every such place shall within 30 days of the publication of such notification apply to the president of the local board for a licence for the use of such place for such purposes.

(3) The president may, by an order and under such restrictions and regulations as he thinks fit, grant such licence, or refuse to grant it.

(4) Every such licence shall expire at the end of the year unless for special reasons the president considers it should expire at an earlier date, when it shall expire at such earlier date as may be specified therein.

(5) Applications for renewal of such licences shall be made not less than 30 days before the end of every year and applications for licences for places to be

(New)

Section 256, District Municipalities Act.

[117-M]

[117-N]

Section 249, District Municipalities Act.

Strength of  
masonry  
bearing part  
wall and  
columns.

Government  
plans  
approved.

Purposes for  
which places  
may not be  
used without  
licence.



newly opened shall be made not less than 30 days before they are opened.

(9) Any person aggrieved by an order of the president of a local board under sub-section (8) may appeal against such order to the local board.

**Section 252, District Municipalities Act.**

201. (1) Every person intending

(a) to construct or establish any factory, work-shop or work place in which it is proposed to employ steam power, water power or other mechanical power or electrical power, or

(b) to install in any premises any machinery or manufacturing plant driven by steam, water or other power as aforesaid.

Application to be made to the president of the local board in writing in form of petition, with plan of factory, work-shop or work place on a scale of not less than 1 inch to 10 feet.

shall, before beginning such construction, establishment or installation, make an application in writing to the local board in non-union areas and to the union board in union areas for permission to undertake the intended work.

(2) The application shall be accompanied by such particulars as to the power, machinery, plant or buildings as the local board may require under by-laws framed in this behalf by the district board.

(3) The local board shall, as soon as may be after the receipt of the application,

(a) grant the permission applied for, either absolutely or subject to such conditions as it thinks fit to impose, or

(b) refuse permission, if it is of opinion that such construction, establishment or installation is objectionable by reason of the density of the population in the neighbourhood or that it is likely to cause a nuisance.

(4) If, within three months of the receipt of the application, the local board has not passed orders thereon under sub-section (3), it shall be deemed to have granted absolutely the permission applied for.

**Section 253, District Municipalities Act.**

202. (1) If, in any factory, work-shop or work place in which steam power, water power or other mechanical power or electrical power is used, nuisance is caused by reason of the particular kind of fuel employed or by reason of the noise or vibration emitted, the local board in non-union areas and the union board in union areas may issue such directions as they think fit for the abatement of the nuisance within a reasonable time to be specified for the purpose.

Local board may issue directions for abatement of nuisance caused by steam or other power.

(2) If there has been wilful default in carrying out such directions or if

abatement is found impracticable, the local board may

(a) prohibit the use of the particular kind of fuel employed, or

(b) restrict the noise or vibration by prohibiting the working of the factory, work-shop or work-place between the hours of 9-30 p.m. and 8-30 a.m.

Power of the local board arranged to give notice or give directions to local board.

200. The local Government may, either generally or in any particular case, make such orders or give such directions as they may deem fit in respect of any action taken by a local board under section 201 or section 202.

Section 202, District Municipalities Act.

The provision may make any factory, work-shop or work-place.

204. (1) The provision of a talk or union board, or any person authorized by him in this behalf, may enter any factory, work-shop or work-place—

Section 203, District Municipalities Act.

(a) at any time between sunrise and sunset,

(b) at any time when any industry is being carried on; and

(c) at any time by day or by night, if he has reason to believe that any offence is being committed under section 201 or section 202.

(2) No claim shall be against any person for any damage or inconvenience necessarily caused by the exercise of powers under this section or by the use of any force necessary for the purpose of effecting an entrance under this section.

#### Application of the Places of

##### Public Resort Act

Extension of the Places of Public Resort Act, 1898, to areas with no union areas.

218. Notwithstanding any provision to the contrary in the Places of Public Resort Act, 1898,

[Now]  
Mad Act II of 1898.

(a) that Act shall be deemed to extend to all areas which have been or may hereafter be declared to be unions under this Act,

(b) the talk board may, by notification, extend that Act permanently or for a time or for specified occasions to any place to which this Act applies but which is not included in a union;

(c) the authority to whom application for a licence shall be made and who may grant, or refuse, the licence under that Act shall be the president of the union board in union areas, and the president of the talk board in non-union areas;

(d) the appeal from the president's order granting, refusing, revoking or suspending a licence under that Act shall be to the local board concerned, and

(e) the fee to be levied on, and the conditions to be inserted in, licences issued under that Act shall be determined by the local board concerned.

# PART V.—SUBSIDIARY LEGISLATION AND PENALTIES.

## CHAPTER XII.—SCHEDULE LEGISLATION.

### *Rules and schedules.*

Section 305, District Municipalities Act.

[344]

206. (1) The Local Government may <sup>Form of</sup> make rules to carry out all or any of the <sup>Local Gov-</sup> purposes of this Act not inconsistent there- <sup>ernment or</sup> with and prescribe forms for any pro- <sup>Sanitary</sup> ceeding for which they consider that a form should be provided.

(2) In particular, and without prej-  
udice to the generality of the foregoing  
power, they shall have power to make  
rules—

(a) with reference to all matters  
expressly required or allowed by this Act  
to be prescribed;

(b) with reference to the election of  
presidents and vice-presidents and all  
matters relating to elections or appoint-  
ments of members of local boards not  
expressly provided for;

(c) with respect to the conduct of  
inquiries and the decision of disputes  
relating to elections;

(d) as to the conditions on which  
property may be acquired by a local board,  
or on which property vested in or belong-  
ing to such boards may be transferred  
by sale, mortgage, lease, exchange or  
otherwise;

(e) as to the working of provident  
fund institutions;

(f) as to the conditions on which  
grants-in-aid shall be paid from a  
local fund for purposes of medical relief  
and as to the conditions on which grants  
and loans may be made to co-operative  
building societies;

(g) as to the intermediate offices, if  
any, through which correspondence  
between local boards and the Local Gov-  
ernment or their officers shall pass;

(h) as to the preparation of plans  
and estimates for works which are to be  
partly or wholly constructed at the  
expense of local boards and the power of  
the local boards or Government officers  
or the Sanitary Board to award profes-  
sional or administrative sanction to  
estimates;

(i) as to the accounts to be kept by  
local boards, the manner in which such  
accounts shall be audited and published

and as to the conditions under which the rate papers may appear before auditors, inspect books and vouchers and take exception to items entered or omitted therein;

(f) as to the estimates of receipts and expenditure, returns, statements and reports to be submitted by local boards;

(g) as to the mode in which the officers of Government shall advise and assist local boards in carrying out the purposes of this Act;

(h) as to the interpellation of the president by the members of a local board;

(i) as to the moving of resolutions at the meetings of a local board;

(j) as to the mode of making contracts by or on behalf of local boards;

(k) regulating the collection of the tax payable under this Act by persons entering or leaving local board areas by railway;

(l) as to the powers of auditors to disallow and surcharge items, and as to the recovery of sums disallowed or surcharged;

(m) as to the transfer of allotments entered in the sanctioned budget of a local board from one fund to another; and

(n) as to the powers of auditors, inspecting and superintending officers and officers authorised to conduct inquiries relating to elections, to hold inquiries, to summon and examine witnesses, to compel the production of documents and all other matters connected with audit, inspection and superintendence.

(5) In making any rule, the Local Government may provide that a breach thereof shall be punishable with fine which may extend to one hundred rupees.

Powers  
for the  
making of  
rules.

267. The power to make rules under section 204 is subject to the following conditions:—

(a) A draft of the rules shall be published in the *Fort St. George Gazette*.

(b) Such draft shall not be further proceeded with until six weeks after such publication or until such later date as the Local Government may appoint.

(c) All rules made under section 206 shall be published in the *Fort St. George Gazette* and upon such publication shall have effect as if enacted in this Act.

Power of  
Local  
Government  
to amend,  
add to  
and repeal  
and vary  
and rescind  
the rules.

208. (1) The Local Government may make rules altering, adding to, or cancelling any of the schedules to this Act except Schedules I, VIII and IX.

Section 306, District Municipalities Act.  
[145], [146] and [147]

Section 331, District Municipalities Act

(2) All references made in this Act to any of the aforesaid schedules shall be construed as referring to such schedules as for the time being are in exercise of the powers conferred by sub-section (1).

(3) A draft of the rules proposed to be made under this section shall be laid on the table of the Legislative Council and the rules shall not be made unless the Legislative Council by resolution approves the draft either without modification or addition, or with modifications or additions; but upon such approval being given, the rules may be made in the form in which they have been approved, and such rules as being so made shall be notified and shall thereafter be of full force and effect.

[New]

CL. power to section 44 (2), Government of India Act, 1915.

#### *By-laws.*

203. The district board may make by-laws, not inconsistent with this Act or with any other law, to provide—

Power of District Board to make by-laws.

(1) for the due performance by all officers and servants of local boards of the duties assigned to them;

(2) for the regulation of the time and mode of collecting the taxes, fees and tolls under this Act;

(3) (a) for the use of public tanks, wells, conduits and other places or works for water-supply;

(4) for the regulation of public bathing, washing and the like;

(5) for the cleansing of latrines, earth-closets, ash-pits and cess-pools;

(6) (a) for the regulation of the use of public roads and the closing thereof or parts thereof;

(7) for the regulation of traffic in public roads, or their reservation for particular kinds of traffic;

(8) for the protection of avenues, trees, grass and other appurtenances of public roads;

(9) for the regulation of the use of parks, gardens and other public places or places vested in a local board;

(10) for the regulation of hotels, lodging houses, boarding houses, choultrys, rest houses, carriage-houses, restaurants, eating houses, cafes, refreshment rooms, coffee-houses, and any premises to which the public are admitted for repose or for the consumption of any food or drink;

(11) for the sanitary control and supervision of places used for any of the purposes specified in Schedule VII and of any trade or manufacture carried on therein;

(12) (a) for the control and supervision of slaughter-houses and of places used for skinning and cutting up carcasses;

Section 206 of District Municipalities Act.  
[189-A]

(4) for the control and supervision of the methods of slaughtering;

(5) for the control and supervision of butchers carrying on business at any slaughter-house provided or licensed by a local board;

(10) (a) for the inspection of public and private markets and shops and other places therein;

(b) for the regulation of their use and the control of their sanitary condition;

(c) for prescribing the method of sale of articles whether by measure, weight, tale or piece;

(d) for prescribing and providing standard weights, scales and measures and preventing the use of any others;

(e) for the prevention of the sale or exposure for sale of unwholesome meat, fish or provisions and securing the efficient inspection and sanitary regulation of shops in which articles intended for human food are kept or sold;

(11) (a) for the regulation of burial and burning grounds and other places for the disposal of corpses;

(b) for the levy of fees for the use of such burial and burning grounds, and crematoria as are maintained by a local board;

(12) for the prevention of dangerous disease of man or animals;

(13) for the enforcement of compulsory vaccination;

(14) for the prevention of outbreaks of fire;

(15) for the prohibition and regulation of advertisements in public roads or parks; and

(16) in general, for securing cleanliness, safety and order and the good government and well-being of any area to which this Act applies and for carrying out all the purposes of this Act.

Power for  
breach of  
by-laws.

210. In making a by-law, the district board may provide that a breach thereof shall be punishable

Section 208 of District Municipalities Act.  
[192-A (2)]

(a) with fine which may extend to fifty rupees, and in case of a continuing breach with fine which may extend to fifteen rupees for every day during which the breach continues after conviction for the first breach, or

(b) with fine which may extend to ten rupees for every day during which the breach continues after receipt of notice from the president of a local board to discontinue such breach.

Section 310 (3), District Municipalities Act

231. The district board shall, before making or altering by-laws, publish a draft of the proposed by-laws and alterations together with a notice specifying a date at or after which such draft will be taken into consideration, and shall, before making the by-laws or alterations, receive and consider any objection or suggestion which may be made in respect of such draft by any person interested therein before the date so specified.

Provision for the making of by-laws.

Section 309, District Municipalities Act.  
[192-A (3) and (4)]

212. (1) No by-law or sanctionation or alteration of a by-law made by a district board shall have effect until the same shall have been approved and confirmed by the Local Government.

Confirmation of by-laws by Local Government.

(2) All by-laws, when they shall have been duly confirmed, shall have the force of law.

#### Extension of the District Municipalities Act.

[143-C]

213. The Local Government may, at the request of the local board concerned and of the district board, by notification in the Fort St. George Gazette, extend to any union, or to any specified area under the jurisdiction of a local board, any of the provisions of the Madras District Municipalities Act, 1920, or of any rules framed thereunder; and may declare such extension to be subject to such restrictions and modifications as they think fit.

Extension to unions or areas under jurisdiction of a local board of the District Municipalities Act and rules framed thereunder.

#### (CHAPTER XIII).—PENALTIES.

Section 313, District Municipalities Act  
[192-C]

214. (1) Whoever—

(a) contravenes any provision of any of the sections specified in the first column of Schedule VIII, or

General penalties regarding provisions specified in the schedule.

(b) contravenes any rule or order made under any of the specified sections or

(c) fails to comply with any direction lawfully given to him or any requisition lawfully made upon him under or in pursuance of the provisions of any of the said sections,

shall on conviction be punished with fine which may extend to the amount mentioned in that behalf in the fourth column of the said schedule.

(2) Whoever after having been convicted of—

(a) contravening any provision of the sections specified in the first column of Schedule IX, or

(f) contravening any rule or order made under any of the specified sections;

or

(g) failing to comply with any direction lawfully given to him or any requisition lawfully made upon him under or in pursuance of any of the said sections, continues to contravene the said provision or to neglect to comply with the said direction or requisition, as the case may be, shall on conviction be punished, for each day after the previous date of conviction during which he continues so to offend, with fine which may extend to the amount mentioned in that behalf in the fourth column of the said schedule.

*Explanation.*—The entries in the third column of Schedules VIII and IX headed "subject" are not intended as definitions of the offences described in the sections, sub-sections, or clauses numbered in the first and second columns, or even as abstracts of those sections, sub-sections or clauses, but are inserted merely as references to the subject of the sections, sub-sections, or clauses as the case may be.

Punish by  
fine not  
exceeding  
five  
hundred  
rupees.

215. If a member of a local board acts as such when disqualified under section 55, he shall, on conviction, be punished with fine not exceeding two hundred rupees for every such offence.

Section 214, District Municipalities Act

Punish by  
fine not  
exceeding  
five  
hundred  
rupees.

216. If any officer or servant of a local board knowingly acquiesces, directly or indirectly, by himself or by a partner or employer or servant, any personal share or interest in any contract or employment with, by, or on behalf of, the local board, he shall be deemed to have committed an offence under section 158 of the Indian Penal Code.

[386]

Provided that no person shall, by reason of being a shareholder or, or member of, any company, be held to be interested in any contract entered into between such company and the local board unless he is a director of such company.

Whichever  
method of  
prosecution  
is adopted.

217. Every person who prevents the president of a local board, or any person to whom the president has lawfully delegated his powers of entering into or on any land or building, from exercising his lawful power of entering thereinto or thereon shall be deemed to have committed an offence under section 241 of the Indian Penal Code.

Section 217, District Municipalities Act.



Section 228 of District Municipalities Act.

228. If any person who is required by the provisions of this Act or by any notice or other proceedings issued under this Act to furnish any information —  
 (a) omits to furnish it, or  
 (b) knowingly furnishes false information,  
 such person shall be liable to a fine not exceeding Rs. 100.

Penalty for  
 neglecting or  
 giving false  
 information.

## PART VI.

CHAPTER XIV.—PROCESSION AND  
NICKELAGE.*Licenses and permissions.*

General  
provisions  
regarding  
licenses  
and permis-  
sions.

219. (1) Every license and permission granted under this Act or any rule or by-law made under this Act shall specify the period, if any, for which, and the restrictions, limitations, and conditions subject to which, the same is granted, and shall be signed by the president of the local board concerned or by some person duly authorized by him in that behalf.

(2) Save as otherwise expressly provided in, or may be prescribed under, this Act, for every such license or permission fee may be charged at such rates as may be fixed by the local board.

(3) The local board may form out the collection of such fees for any period not exceeding three years at a time on such conditions as it thinks fit.

(4) Every order of the authority under this Act competent to pass an order refusing, suspending, cancelling or modifying a license or permission shall be in writing and shall state the grounds on which it proceeds.

(5) Subject to the special provisions in chapter XI regarding private markets, and subject to such appeal as may be provided in case of refusal of a license or permission, any license or permission granted under this Act or any rule or by-law made under it may at any time be suspended or revoked by the president of the local board concerned, if any of its restrictions, limitations or conditions is evaded or infringed by the grantee, or if the grantee is convicted of a breach of any of the provisions of this Act, or of any rule, by-law or regulation made under it in any matter to which such license or permission relates, or if the grantee has obtained the same by misrepresentation or fraud. An appeal shall lie to the local board concerned against any order of the president under this sub-section suspending or revoking a license.

(6) It shall be the duty of the president to inspect places in respect of which a license or permission is required by or under this Act, and he may enter any

Section 221 of District Municipalities Act.  
(363-A)

such place between sunrise and sunset, and also between sunset and sunrise if it is open to the public or any industry is being carried on in it at the time; and if he has reason to believe that anything is being done in any place without a licence or permission where the same is required by or under this Act, or otherwise than in conformity with the same, he may at any time by day or night without notice enter such place for the purpose of satisfying himself whether any provision of law, rule, by-law or regulation, any condition of a licence or permission or any lawful direction or prohibition is being contravened, and no claim shall lie against any person for any damage or inconvenience occasioned by the exercise of powers under this sub-section by the president or any person to whom he has lawfully delegated his powers, or by any force necessary for effecting an entrance under this sub-section.

(7) When any licence or permission is suspended or revoked, or when the period for which it was granted, or within which application for renewal should be made, has expired, whichever expires later, the grantee shall for all purposes of this Act, or any rule or by-law made under this Act, be deemed to be without a licence or permission, until the order suspending or revoking the licence or permission is cancelled, or, subject to sub-section (11), until the licence or permission is renewed, as the case may be.

(8) The grantee of every licence or permission shall at all reasonable times, while such licence or permission remains in force, produce the same at the request of the president.

(9) Whenever any person is convicted of an offence in respect of the failure to obtain a licence or permission required by the provisions of this Act or any rule or by-law made under this Act, the magistrate shall, in addition to any fine which may be imposed, recover summarily and pay over to the local board the amount of the fee chargeable for the licence or permission.

(10) Such recovery of the fee under sub-section (9) shall not entitle the person convicted to a licence or permission as aforesaid.

(11) The acceptance by a local board of the pre-payment of the fee for a licence or permission shall not entitle the person making such pre-payment to the licence

or permission as the case may be, but only to refund of the fee in case of refusal of the license or permission; but an applicant for the renewal of a license or permission shall, until communication of orders on his application be entitled to act as if the license or permission had been renewed; and save as otherwise specially provided in this Act, if orders on an application for license or permission are not communicated to the applicant within thirty days after the receipt of the application by the president, the application shall be deemed to have been allowed for the year or for such less period as is mentioned in the application, and subject to the law, rules, by-laws, regulations and all conditions ordinarily imposed.

Liability of  
time by  
agent.

220. Save as otherwise expressly provided or may be prescribed, every appeal under this Act shall, subject to the provisions of section 6 of the Indian Limitation Act, 1908, be presented within thirty days after the date of receipt of the order or proceeding against which the appeal is made.

Section 220, District Municipalities Act.

Form of  
license,  
notice and  
permissions.

221. (1) All licenses, notices and permissions given, issued, or granted, as the case may be, under the provisions of this Act must be in writing.

Section 221, District Municipalities Act.

(2) Every license, permission, notice, bill, summons, or other document which is required by this Act or by any rule, by-law or regulation made under it to bear the signature of the president or of any officer of a local board shall be deemed to be properly signed if it bears a facsimile of the signature of the president or of such officer, as the case may be, stamped thereon.

Section 222, District Municipalities Act.

(3) Nothing in sub-section (2) shall be deemed to apply to a cheque drawn upon a local fund or to any deed or contract entered into by a local board.

Publication  
of notices  
hereunder  
the Act.

222. Every notification under this Act shall be published in the official gazette of the district to which such notification applies, both in English and in a vernacular language of the district.

[161]

Provided that every notification issued by the Local Government shall also be published in English in the *Patt St. George Gazette*.

Method of  
serving  
documents.

223. (1) When any notice or other document is required by this Act, or by any rule, by-law, regulation or order made under it, to be served on, or sent

Section 223, District Municipalities Act.  
[162]

to, any person, the service or sending thereof may be effected—

(a) by giving or tendering the said document to such person; or

(b) if such person is not found, by leaving such document at his last known place of abode or business, or by giving or tendering the same to some adult member or servant of his family; or

(c) if such person does not reside in the local area and his address elsewhere is known to the president, by sending the same to him by post registered; or

(d) if none of the means aforesaid be available, by fixing the same in some conspicuous part of such place of abode or business.

(2) When the person is an owner or occupier of any building or land, it shall not be necessary to name the owner or occupier in the document, and in the case of joint owners and occupiers it shall be sufficient to serve it on, or send it to, one of such owners or occupiers.

(3) Wherever in any bill, notice or form served or sent under this Act a period is fixed within which any tax or other sum is to be paid or any work executed, or anything provided, such period shall, in the absence from the Act of any distinct provision to the contrary, be calculated from the date of such service or sending.

*President's powers of entry and inspection*

Section 55B, District Municipalities Act.  
[191A]

224: The president of a local board, or any person authorized by him in this behalf, may enter into or on any building or land with or without assistants or workmen, in order to make any inquiry, inspection, test, examination, survey, measurement or valuation, or to execute any other work which is authorized by the provisions of this Act or of any rule, by-law, regulation or order made under it, or which it is necessary for any of the purposes of this Act or in pursuance of any of the said provisions, to make or execute:

*Power of entry to inspect, survey, or execute work*

Provided that—

(a) except when it is in this Act otherwise expressly provided, no such entry shall be made between sunset and sunrise;

(b) except when it is in this Act otherwise expressly provided, no dwelling house, and no part of a public building used as a dwelling place, shall be so

entered without the consent of the occupier thereof, unless the said occupier has received at least six hours' previous notice of the intention to make such entry;

(c) sufficient notice shall be given in every case, even when any premises may otherwise be entered without notice, to enable the inmates of any apartment appropriated to women to remove to some part of the premises where their privacy may be preserved;

(d) due regard shall be paid, so far as may be compatible with the exigencies of the purpose of the entry, to the social and religious usages of the occupants of the premises.

[144]

Inspection  
and weighing  
of  
weights and  
measures.

335. The president of a local board or any person authorized by him in this behalf may examine and test the weights and measures used in markets and shops in the area of the local board concerned with a view to the prevention and punishment of offences relating to such weights and measures under Chapter XIII of the Indian Penal Code.

Section 337, District Municipalities Act.

*Power to enforce licensing provisions, orders, etc.*

Compliance  
of orders to  
obtain  
licences, etc.,  
or of orders  
of the board.

336. If, under this Act, or any rule, by-law or regulation made under it, the licence or permission of a local board or its president is necessary for the doing of any act, and if such act is done without such licence or permission, or in a manner inconsistent with the terms of any such licence or permission, then—

Section 338, District Municipalities Act.

[143-4]

(a) the president may by notice require the person so doing such act to alter, remove, or, as far as practicable, restore to its original state the whole, or any part, of any property, movable or immovable, public or private, affected thereby, within a time to be specified in the notice; and further,

(b) if no penalty has been specially provided in this Act for so doing such act, the person so doing it shall be liable on conviction by a magistrate to a fine not exceeding fifty rupees for every such offence.

Section 339, District Municipalities Act.

Time for  
compliance  
with orders,  
rules, etc.,  
and power to  
enforce in  
default.

337. (1) Whenever by any notice, requisition or order under this Act, or under any rule, by-law or regulation made under it, any person is required to execute any work or to take any measures or do anything, a reasonable time shall be accorded in such notice, requisition or order within which the work shall be executed, the measures taken, or the thing done.

[103-B]

(2) If such notice, requisition, or order is not complied with within the time so named, the president of the local board concerned may cause such work to be executed, or may take any measures or do anything which may, in his opinion, be necessary for giving due effect to the notice, requisition or order as aforesaid; and further,

(3) if no penalty has been specially provided in this Act for failure to comply with such notice, the said person shall be liable on conviction by a magistrate to a fine not exceeding fifty rupees for every such offence.

[103-D]

238. (1) In default of payment of any fee, toll, costs, compensation, damages, penalties, charges, expenses or other sums due to a local board under or by virtue of this Act, the same may be recovered, together with any further costs that the magistrate may award, under the warrant of a magistrate. The amount or apprehment of any such sum shall in case of dispute be ascertained by such magistrate.

By 161, etc., due to local board how to be recovered.

(2) In any case referred to a magistrate under this section, the magistrate shall on the application of either party summon the other party to appear before him at a time and place to be named in the summons.

(3) Upon the appearance of the parties, or, in the absence of any of them, upon proof of due service of the summons, the magistrate may hear and determine the question, and for that purpose may examine such parties or any of them and their witnesses on oath or affirmation.

(4) In every such inquiry the magistrate shall determine the amount of the costs thereof and shall direct by which of the parties they shall be paid.

Section 346, District Municipalities Act.

239. No district shall be made, no suit shall be instituted and no prosecution shall be commenced in respect of any sum due to a local board under this Act after the expiration of a period of three years from the date on which district right first have been made, a suit might first have been instituted, or prosecution might first have been commenced, as the case may be, in respect of such sum.

Limitation for recovery of sums.

Section 347, District Municipalities Act.

240. Save as otherwise expressly provided in this Act, no person shall be tried for any offence against the provisions of this Act, or of any rule, or by-law made under it unless complaint is made by the police, or the president

Provision required for prosecution.

of a local board, or by a person expressly authorised in this behalf by the local board\* or its president, within three months of the commission of the offence. But nothing herein shall affect the provisions of the Code of Criminal Procedure in regard to the power of certain magistrates to take cognizance of offences upon information received or upon their own knowledge or suspicion:

Provided that failure to take out a licence or obtain permission under this Act shall for the purposes of this section be deemed a continuing offence until the expiration of the period, if any, for which the licence or permission is required and if no period is specified, complaint may be made at any time within twelve months from the commencement of the offence.

Time to which  
to be applied  
to local board.

231. Any fine or costs imposed or recovered by a magistrate by virtue of this Act shall on recovery be paid to the local board concerned to be applied to the purposes of this Act.

Section 248 (2), District Municipalities Act.

Period of  
not less  
against local  
board

232. (1) No action shall be brought against any local board, or against any member or servant of such board, or against any person acting under the directions of such board or of a member or servant of such board, on account of any act done or purporting to be done in pursuance or execution or intended execution of this Act, or in respect of any alleged neglect or default in the execution of this Act, until the expiration of two months and after notice in writing shall have been delivered or left either at the office of the local board or at the place of abode of such member or servant or of such person, explicitly stating the cause of action, the nature of the relief sought, the amount of compensation claimed and the name and place of abode of the intended plaintiff; and unless such notice be proved to have been so delivered or left the court shall find for the defendant.

[166]

(2) If the local board member or servant or other person to whom notice is given as provided in sub-section (1) shall, before action is commenced, tender amends to the plaintiff, and if the plaintiff does not in any such action recover more than the amount so tendered, he shall not recover any costs incurred after such tender by the person to whom such notice has been given. The plaintiff shall also pay all costs incurred by the defendant after such tender.



(3) No action such as is described in sub-section (1) shall, unless it is an action for the recovery of immovable property or for a declaration of title thereto, be commenced otherwise than within six months next after the removal of the cause of action.

(4) No action shall be brought against the president or any officer or servant of a local board on account of any act done in pursuance or execution or intended execution of this Act, or in respect of any alleged default on his part in the execution of this Act, if such act was done or if such default was made in good faith; but any such action shall so far as it is maintainable in a court be brought against the local board, except when brought by the local board or the Secretary of State for India in Council under section 224 on account of anything done by the president himself.

[182 (U) (3).]

223. The president of a local board may compound any offences under this Act which may by rules made by the Local Government be declared compoundable.

Compounding of offences.

[187.]

224. (1) Every member of a local board shall be liable for the loss, waste or misapplication of any money or other property owned by, or vested in, the local board if such loss, waste or misapplication is a direct consequence of his neglect or misconduct; and a suit for compensation may be instituted against him in any court of competent jurisdiction by the local board with the previous sanction of the Local Government or by the Secretary of State for India in Council.

Liability of members for loss, waste or misapplication.

(2) Every such suit shall be commenced within three years after the date on which the cause of action arose.

Section 226, District Municipalities Act.  
[186.]

225. (1) No assessment or demand made, and no charge imposed, under the authority of this Act shall be impeached or affected by reason of any clerical error or by reason of any mistake (a) in respect of the name, residence, place of business or occupation of any person, or (b) in the description of any property or thing, or (c) in respect of the amount assessed, demanded or charged: provided that the provisions of this Act have been, in substance and effect, complied with. And no proceedings under this Act shall, for defect in form, be quashed or set aside by any Court of Justice.

Assessments, etc., not to be impeached.

(2) No suit shall be brought in any court to recover any sum of money collected under the authority of this Act

or to recover damages on account of any assessment, or collection of money made under the said authority; provided that the provisions of this Act have been in substance and effect complied with.

(3) No distress or sale under this Act shall be deemed unlawful, nor shall any person making the same be deemed a trespasser, on account of any error, defect or want of form in the bill, notice, schedule, form, summons, notice of demand, warrant of distress, inventory, or other proceeding relating thereto if the provisions of this Act, the rules and by-laws have in substance and effect been complied with: provided that every person aggrieved by any irregularity may recover satisfaction for any special damage sustained by him.

Prohibition against interference of local authorities, or persons connected therewith.

236. No person shall obstruct or molest a local board, its president, a member thereof or any person employed by the local board or any person with whom the president has entered into a contract on behalf of the local board in the performance of their duty or of anything which they are empowered or required to do by virtue, or in consequence, of this Act or of any by-law, rule, regulation or order made under it.

Section 236, District Municipalities Act.  
[155 (14).]

Prohibition against removal or destruction of notices.

237. No person shall, without authority in that behalf, remove, destroy, deface, or otherwise obliterate any notice exhibited by, or under the orders of, a local board or its president.

Section 237, District Municipalities Act.

President's power to require return and inspection of documents.

238. (1) The president of a local board may, with the consent of the collector, and by an order in writing, require the karnam or headman, or both, of any village comprised in the area of the local board to furnish, within a reasonable time, any statement, account or return in respect of such village required for the purposes of this Act.

[New.]

(2) No village officer shall without reasonable excuse fail to obey any order issued under sub-section (1).

[122.]

President's power to summon persons.

239. The president of a local board may summon any person to attend before him and to give evidence or produce documents, as the case may be, in respect of any question relating to taxation or to the grant of any licence or permission under the provisions of this Act.

*Local Government's powers of delegation and arbitration.*

Delegation of powers by the Local Government.

240. The Local Government may by notification authorise any person to exercise any one or more of the powers

Section 240, District Municipalities Act.  
[160.]

Cl. section 41 of Town Planning Act.

vested in them by this Act, except the power to make rules or alter or cancel schedules, and may in like manner withdraw such authority.

243. Any dispute between any two local boards or between a local board and any municipal, municipality or other local authority in regard to any matters arising under any of the provisions of this Act shall, in case of their failure to settle it amicably between themselves, be referred for adjudication to the Local Government whose decision shall be final.

Adjudication of disputes between local authorities by Local Government.

Section 164, District Municipalities Act.

*Provisional and transitional provisions*

242. (1) All property, all rights of whatever kind, used, enjoyed, or possessed by, and all interests of whatever kind owned by or vested in or held in trust by, or for, a local board as constituted under the Madras Local Boards Act, 1864, as well as all liabilities legally subsisting against the said local board shall pass to the same local board as constituted under this Act.

Passing of property and rights to local board as constituted under this Act.

Section 167, District Municipalities Act.

(2) All arrears of taxes or other payments by way of compensation for a tax or due for expenses or compensation or otherwise due to a local board at the time this Act comes into force may be recovered as though they had accrued under this Act.

243. Any sums which, at the commencement of this Act, have not accumulated out of the proceeds of any tax levied under section 57, clause (b), of the Madras Local Boards Act, 1864, or out of any investments of such proceeds, may be utilized for all or any of the purposes specified in section 120 of this Act, subject to the conditions laid down in that section.

Utilization of money from investments.

[2 (1).]

244. (1) This Act extends to the whole of the Madras Presidency except the City of Madras and the municipalities to which the Madras District Municipalities Act, 1900, applies.

Extent and territorial scope of Act.

Section 345, District Municipalities Act.

[2 (2).]

Section 47 (2) of Government of India Act, 1919.

(2) It shall come into force on such date or dates as the Local Government may by notification appoint, and different dates may be appointed for different provisions of this Act, for different classes of local boards and for different parts of the Presidency:

Provided that the power to make or approve rules, by-laws and regulations may be exercised at any time after the

publication of the assent of the Governor-General under section 81 of the Government of India Act, 1919.

Exception to  
rule of ex-  
isting boards.

243. In their application to the members and presidents of local boards in office on the date of commencement of this Act and the first reconstitution of such boards in accordance with this Act, the provisions of this Act shall be read subject to the rules contained in Schedule X.

Removal of  
difficulty in  
first constitu-  
tion or recon-  
stitution of  
boards.

244. If any difficulty arises as to the first constitution or reconstitution of any local board after the commencement of this Act, or otherwise in first giving effect to the provisions of this Act, the Local Government, on occasion may require, may by order do anything which appears to them necessary for the purpose of removing the difficulty.

Appointments  
of members  
of boards  
made previous  
to this Act.

245. (1) Notwithstanding the provisions contained in Chapter III, when, on account of any notification issued under section 4 or section 5 by the Local Government or a district board, new local boards have to be constituted for the first time, or in place of any local boards which have been dissolved, the members of such new boards may, for a period not exceeding one year from the date of the notification aforesaid, be all appointed, or all appointed and ex-officio, members.

(2) The appointment of members for the period mentioned in sub-section (1) shall be made

(a) by the Local Government—in the case of district and taluk boards; and

(b) by the president of the district board—in the case of union boards.

(3) The Local Government or the district board, as the case may be, may pass such orders as they may deem fit as to the disposal of the property vested in a local board which, on account of a notification issued under section 5, ceases to exist.

[New.]

Cf. section 47 (5) of Government of India Act, 1919.

[New.]

## SCHEDULE I

## ENACTMENTS REPEALED.

(See section 2.)

Year.	Number.	Short Title.	Extent of repeal.
1884 .. ..	V	The Madras Local Boards Act, 1884.	The whole.
1890 .. ..	XII	The Madras Local Boards and District Revenue (Amendment) Act, 1890.	So much of it as has not been already repealed.
1900 .. ..	VI	The Madras Local Boards Act (Amendment) Act, 1900.	The whole.
1901 .. ..	XI	The Repealing and Amending Act, 1901 (India):	So much of the second schedule as relates to the Madras Local Boards Act, 1884.
1913 .. ..	III	The Madras District Municipalities and Local Boards (Amendment) Act, 1913.	So much of it as has not been already repealed.
1914 .. ..	VIII	The Madras Decentralisation Act, 1914.	So much of the schedule as relates to the Madras Local Boards Act, 1884.

## SCHEDULE II.

### RELAT REGARDING PROCEEDINGS OF LOCAL BOARDS.

(See section 31.)

1. Every local board shall provide an office and shall meet for the transaction of business at least once in every month, upon such days and at such times as it may arrange and also at other times as often as a meeting shall be called by the president.

2. A president shall, on the requisition in writing of not less than one-fourth of the members then on the local board, convene a meeting of the board, provided that the requisition specifies the day when and the purpose for which the meeting is to be held. The requisition shall be made at least six days previous to the day of such meeting in the case of union boards and at least ten days previous to the meeting in the case of district and town boards.

3. Except in cases of urgency, no meeting shall be held unless notice of the day and time when the meeting is to be held and of the business to be transacted thereat has been given at least three clear days previous to the day fixed for the meeting in the case of union boards, and at least seven clear days before the meeting in the case of district and town boards.

4. All meetings of a local board shall be open to the public. Provided that the presiding member may, in any particular case, direct that the public generally or any particular person shall withdraw.

5. All questions which may come before a local board at any meeting shall be decided by a majority of the members present and voting at the meeting and, in case of equality of votes, the presiding member shall have a second or casting vote.

6. No business shall be transacted at a meeting of any local board unless there be present at least one-third of the number of members then on the local board.

7. If within half an hour after the time appointed for a meeting a quorum is not present, the meeting shall stand adjourned, unless all the members present agree to wait longer.

8. No resolution of a local board shall be modified or cancelled within three months after the passing thereof except at a meeting specially convened in that behalf and by a resolution of the board supported by the votes of not less than one-half of the sanctioned number of members.

9. Minutes of the proceedings at each meeting of a local board shall be drawn up and entered in a book to be kept for that purpose and shall be signed by the president or the member who presided at such meeting, or in his absence by some one of the members present thereat; and the said minutes shall, at all reasonable times and without charge, be open at the office of the local board to the inspection of any person who pays any tax under this Act.

10. (1) A copy of the minutes of the proceedings at a district or taluk board meeting shall be sent for publication in the district gazette at the cost of the local fund to each person and within such time as may be prescribed.

(2) Within three days of the date of a meeting of a taluk or union board a copy of the proceedings at such meeting shall be forwarded—

(a) in the case of a taluk board to the president of the district board, and

(b) in the case of a union board, to the president of the taluk board.

(3) Any minutes of dissent that may have been received within forty-eight hours of the meeting from any member present thereat shall also be forwarded along with the copies of the minutes of the proceedings.

11. The president of a local board shall have the custody of the proceedings and records of the board and may grant copies of any such proceedings and records on payment of such fee as the district board may, by general or special order, determine. Copies so certified by the president as provided in section 70 of the Indian Evidence Act, 1872, and copies so certified may be used to prove the records of the local board in the same manner as they may, under sub-section (5) of section 78 of the said Act, be used to prove the proceedings of that body.

12. The proceedings of every committee appointed by a local board shall be recorded in writing and submitted to the board.

13. A local board may, by general or special resolution, *empower* any member or committee of members to make an inquiry in connection with any matter covered by this Act for its decision, to inspect any installation, work or property, to check-measure works or to master workmen, or to bring to its notice and to that of the president any neglect in the execution of any work, or any waste of local board property.



## SCHEDULE III.

## ELECTORAL QUALIFICATIONS.

(See section 12.)

## Taluk Board Election.

1. A person shall be qualified as a taluk board elector who—

(a) is registered as a ryotwari pattadar, or as an inamdar, of land in the taluk the annual rent value of which is not less than ten rupees; or

(b) holds in the taluk on a registered lease, under a ryotwari pattadar or an inamdar, land the annual rent value of which is not less than ten rupees; or

(c) is registered jointly with the proprietor under section 14 of the Malabar Land Registration Act, 1935, as the occupant of land the annual rent value of which is not less than ten rupees; or

(d) holds in the taluk, as a landholder as defined in the Madras Estates Land Act, 1908, an estate the annual rent value of which is not less than ten rupees; or

(e) holds, as ryot or as tenant under a landholder as defined in the Madras Estates Land Act, 1908, land in the taluk the annual rent value of which is not less than ten rupees; or

(f) was in the previous year assessed to income-tax; or

(g) is a retired, pensioned or discharged officer, non-commissioned officer or soldier of His Majesty's regular forces; or

(h) was in the previous year assessed in the taluk to one or more of the following taxes, namely, tax on companies or profession tax; or

(i) was in the previous year assessed in a taluk in the taluk to an amount of not less than rupees three in respect of house-tax.

## Union Board Election.

2. A person shall be qualified as a union board elector who—

(a) was in the previous year assessed in the union to one or more of the following taxes, namely, tax on companies, profession tax or house-tax; or

(b) possesses any of the qualifications enumerated in clauses (a) to (g) of rule 1;

Provided that in the case of persons possessing the qualifications specified in clauses (a) to (g) of that rule the land or estate is situated within the limits of the union.

*General.*

3. If property is held, payments of tax are made or income is earned, jointly by the members of a joint family or by joint tenants, the family or joint holding shall be treated as possessing the qualification, and the person entitled to be registered in the electoral roll shall be the member authorized by a majority of the family or of the joint holders, or, in the case of a Hindu joint family, either a member so authorized or the manager thereof.

4. A person may be qualified either in his personal capacity or in the capacity of a representative of a joint family or of joint tenants, but not in both capacities.

5. Save as provided in rule 3, no person shall be qualified as an elector unless he possesses the prescribed qualifications in his own personal right and not in a fiduciary capacity.

## SCHEDULE IV.

## TAXATION RULES.

[See sections 99, 100, 102, 105 and 111.]

## PART I.—LAND-TAX.

1. The district collector shall be responsible for the assessment and collection of the land-tax.

2. Any resolution of a district board determining to levy the additional cess referred to in clause (b) of section 85 shall be communicated to the district collector not later than the 1st of September of the first year in which the collection of the additional cess has to be made or commenced.

3. The district collector shall cause to be paid to the district or taluk fund the net proceeds of the land-cess collected under the authority conferred on him by this Act.

4. The district collector shall annually, at such times as may be prescribed, render to the local board concerned an estimate of the probable gross receipts and charges of collection of the land-cess to be collected by him under this Act.

## PART II.—OTHER TAXES.

*Accounts and assessment in general.*

5. (1) A local board shall prepare and keep separate assessment books showing the companies and persons liable to the companies' tax, the profession tax and the house-tax.

(2) The assessment books shall be open at all reasonable times and without charge to inspection by any tax-payer or his authorized agent.

(3) The account books of the local board shall be open without charge to inspection by any tax-payer on a day or days in each month to be fixed by the local board.

(4) If at any time it appears to the local board that any person or property has been inadequately assessed or improperly omitted from the assessment books, it may direct the president to amend the said books in such manner as

it deems just; provided that no such discretion shall be given unless the person concerned shall have been afforded a reasonable opportunity to show cause why the assessment be made should not be amended as proposed.

6. In the case of taxes payable by the president, the assessment shall be made by the local board, and there shall be no appeal.

7. (1) The president shall give to every person making payment of a tax a receipt therefor signed by him or by some person duly authorized by him in that behalf.

(2) Such receipt shall specify—

- (a) the date of the grant thereof,
- (b) the name of the person to whom it is granted,
- (c) the tax in respect of which the payment has been made,
- (d) the period for which payment has been made, and
- (e) the amount paid.

#### Assessment of companies

8. Companies shall be assessed by the president of the local board on the following scale:—

Rating assigned.	Rate per cent.
A. More than ten lakhs of rupees .. .. .	25
B. More than five, but not more than ten lakhs of rupees .. .. .	20
C. More than three, but not more than five lakhs of rupees .. .. .	15
D. More than two, but not more than three lakhs of rupees .. .. .	10
E. More than one, but not more than two lakhs of rupees .. .. .	5
F. One lakh of rupees and less .. .. .	10

Provided that any company, the head office or a branch or principal office of which is not in the local board area and which shows that its gross income received in or from such area has not in the year immediately preceding the year of taxation exceeded—

	Rs.
(a) twenty-five thousand rupees, shall pay only .. .. .	125
(b) fifteen thousand rupees, shall pay only .. .. .	75
(c) five thousand rupees, shall pay only .. .. .	25

#### Assessment of profession tax

9. Persons liable to the profession tax shall be classified by the president of the local board and assessed to the profession tax on a scale proceeding proportionately to the following maximum scale or on the maximum scale, as the case may be, and the president may from time to time revise such classification.

Class.	Amount of professional income, salary, and pension per annum.	Stipend in rupees
I.	Not less than two thousand rupees.	210
II.	Not less than fifteen hundred but less than two thousand rupees.	90
III.	Not less than one thousand but less than fifteen hundred rupees.	60
IV.	Not less than seven hundred and fifty rupees but less than one thousand rupees.	30
V.	Not less than five hundred rupees but less than seven hundred and fifty rupees.	17½
VI.	Not less than three hundred rupees but less than five hundred rupees.	5
VII.	Not less than two hundred rupees but less than three hundred rupees.	6
VIII.	Not less than one hundred rupees but less than two hundred rupees.	3
IX.	Not less than fifty rupees but less than one hundred rupees.	1
X.	Not less than twenty-five rupees but less than fifty rupees.	½

10. A person shall be deemed to have exercised a profession, art, trade or calling or held an appointment for the period specified in section 403 when principal office or place of employment is within the local area notified under section 84 and his connection therewith has lasted for the specified number of days. In case of dispute the Local Government may decide in which of two or more local areas the principal office or place of employment of any person lies, or may apportion the tax among such local bodies.

11. The president may classify all persons liable under rule 9, but not in receipt of a fixed salary or remuneration, on general considerations with reference to the nature and reputed value of their business, the size and rental of residential and business premises, the quantity of articles dealt with, the number of persons employed and the income-tax paid to Government. The president shall not call for the accounts of any assessee, but any person may produce his accounts to show that the income derived by him from the exercise of his profession, art, trade or calling within the local area falls below the lowest limit of salary entered at the head of the class in which the president has placed him and the president shall revise the assessment if satisfied that the person should be placed in a different class.

#### Assessment of tax on houses.

12. The union board may resolve to assess houses for the purpose of the house-tax either on their capital or their annual value; but shall not assess them on any principle other than that of valuation.

13. The district board, in fixing the rates of assessment under section 84, shall fix them on the capital value or annual

value, as the case may be, for different unions according to the method of assessment which each union board has resolved to adopt.

14. The rate fixed by the district board may be proportionate to the value of each house, or may advance in systematic progression with the value of the house; but shall in no case systematically decrease as the value of the house increases.

15. The district board may resolve to exempt wholly from the house-tax houses below a certain value which are the sole property of the owner liable to house-tax in any union; and where no limit of exemption has been prescribed by the district board, or where the union board desires to raise the limit of exemption prescribed by the district board, the union board may pass a similar resolution; provided that houses valued at a greater capital value than Rs. 240 or a greater annual value than Rs. 20 shall not be exempted in any union.

16. When a proportionate rate has been fixed by the district board the union board may group the houses in the union in classes to simplify arithmetical operations and collection; when the progressive principle has been adopted by the district board, the district board shall prescribe principles of classification (as that a certain sum, which shall be tax-free, shall be deducted from the assessment of each house, or that the progression shall be from a certain percentage in the lowest to a certain percentage in the highest class), but shall leave it to the union board to settle the precise number and limits of each class; the union board shall not so arrange the classes as to affect substantially the principle of proportionate or progressive taxation, as the case may be, and the number of classes shall in no case be less than six.

17. Where the tax is assessed on the annual value, such value shall be deemed to be the gross annual rent at which the house may reasonably be expected to let from month to month, or from year to year, less a deduction of ten per centum of such annual rent and the said deduction shall be in lieu of all allowance for repairs or on any other account whatever.

18. In the case of railway stations and of buildings belonging to the Government the estimated present cost of erecting the

building less a reasonable amount on account of depreciation, if any, shall be deemed to be the capital value, and six per centum on the said amount the annual value.

19. An additional tax may be levied to form a fund for public improvements, such as the provision of a water or drainage system for the whole or any part of any union. A separate account shall be kept of the receipts into, and expenditure from, such fund.

20. The karnam of every village situated within the union shall, on the requisition of the president of the union board, prepare and furnish to the president lists of all houses within the village or villages of which he is karnam, and shall enter in the same the names of owners and occupiers of such houses.

21. The karnam shall be entitled, for the preparation of such lists, to receive such remuneration (if any) as the union board may fix.

22. The president of the union board shall, on the receipt of the lists mentioned in the last preceding section, cause tax-books to be prepared. Such tax-books shall show in distinct columns the names of the owner and of the occupier of each house, the class under which such house shall be taxed, the amount of the tax due and the date on which the tax is payable.

23. As soon as the tax-books are prepared, the president of the union board shall give public notice thereof by beat of drum in the union and of the place or places where the books may be inspected.

24. The president may add to or amend the tax-books by inserting therein the name of any person liable to be taxed, or by inserting any property liable to the tax, or by altering the classification of such property; and, in the case of every such amendment, notice thereof shall be given to the person interested in such amendment.

25. The president of the union board shall not be bound to cause new lists or tax-books to be prepared every year, but may adopt those of the preceding year with such alterations and amendments as he may deem necessary; provided that a fresh general assessment shall be made not less than once in five years. Public notice of such alterations and amendments thereof shall be given in the manner provided in rules 23 and 24.

### Notes of tolls.

25. (1) Tolls may be levied at rates not exceeding the following:—

	25s.	Rs. &c.
On every four-wheeled motor vehicle registered in city less than ten pence .. .. .	.. .. .	1 0
On every other steam or motor four-wheeled vehicle .. .. .	.. .. .	2 0
On every motor ferry .. .. .	.. .. .	2 0
On every motor tri-cycle or motor bicycle with side-car .. .. .	.. .. .	0 3
On every motor bicycle without side-car .. .. .	.. .. .	0 6
On every other bicycle or tri-cycle .. .. .	.. .. .	0 3
On every other carriage and every palanquin .. .. .	.. .. .	0 4
On every cart .. .. .	.. .. .	0 3
On every horse, mule, ass, bullock, bull or bullock .. .. .	.. .. .	0 2
On every elephant .. .. .	.. .. .	1 0
On every cow .. .. .	.. .. .	0 4

(2) The payment of a toll in respect of any carriage or cart covers the animals engaged in drawing it.

(3) Tolls are leviable upon carriages or carts irrespective of the means of traction employed.

### Appeals.

27. In the case of any assessment made or tax demanded by the president of a local board, an appeal from his decision shall lie to the local board.

28. No appeal to a local board shall be heard—

(i) unless it reaches the office of the local board within thirty days after the tax complained of has been demanded, and

(ii) unless the tax, if any, demanded by the president shall, except when the local board otherwise directs, have been paid or deposited at the office of the local board on or before the day on which the appeal is presented.

29. The local board may, of its own motion or otherwise, amend or modify any order passed by the president reducing or remitting a tax.

30. The subsequent books shall be corrected in accordance with any orders passed by the local board on appeal; in the event of the amount of any tax being decreased or remitted by the local board, the president shall grant a refund accordingly.

31. The assessment or demand of any tax, when an appeal is made as hereinbefore provided, and the adjudication of an appeal by the local board, shall be final.



*Collection of taxes.*

22 (1) Where any tax, in respect of which no notice has been served as provided in section 14B, is due from any person, the president of the local board shall serve upon such person a bill for the sum due before he proceeds to enforce the provisions of the next rule.

(2) Such bill shall be signed by the president or some person authorized by him in that behalf and shall contain—

(a) a statement of the period and a description of the tax due; and

(b) a notice of the liability incurred in default of payment.

23. (1) If the amount due on account of any tax is not paid within fifteen days from the service or sending of the notice or bill and if the person from whom the tax is due has not shown cause to the satisfaction of the president why it should not be paid, the president may recover, he distrain under his warrant and sale of the movable property of the defaulter, the amount due on account of the tax together with the warrant fee and the distress fee, and with such further sum as will satisfy the probable charges that will be incurred in connection with the detention and sale of the property so distrained:

Provided always that movable property described in the proviso to section 60 of the Code of Civil Procedure, 1908, shall not be liable to distress.

(2) If for any reason the distress, or a sufficient distress, of the defaulter's property is impracticable, the president may prosecute the defaulter before a magistrate.

(3) Nothing herein contained shall preclude the local board from suing in a civil court for any amount due to it under this Act.

(4) The warrant under sub-rule (1) shall be in the form contained in Appendix A to these rules or in some similar form; and for each such warrant a fee of two annas shall be leviable.

(5) Under a special order in writing of the president, any officer charged with the execution of a warrant of distress may, between sunrise and sunset, break open any outer or inner door or window of any building in order to make the distress, if he has reasonable ground for believing that such building contains

property which is liable to seizure, and if, after notifying his authority and purpose and duly demanding admittance, he cannot otherwise obtain admittance:

Provided that such officer shall not enter or break open the door of any apartment appropriated to women, until he has given three hours' notice of his intention and has given such women an opportunity to withdraw.

34. (1) The officer charged with the execution of a warrant shall, before making the distraint, demand payment of the tax due and the warrant fee. If the tax and fee are paid, no distraint shall be made, but, if not, the officer shall—

(a) seize such movable property of the defaulter as he may think necessary;

(b) make an inventory of the property seized; and

(c) give to the person in possession of the property seized, at the time of seizure, a copy of the inventory and the notice of sale in the form in Appendix B to these rules or in some similar form.

(2) The distress shall not be excessive, that is to say, the property distrained shall be as nearly as possible proportionate in value to the sum due by the defaulter together with all expenses incidental to the warrant, distraint, detention and sale.

35. (1) If the amount due by the defaulter on account of the tax, the warrant fee and distraint fee and the expenses incidental to the detention of the property, are not paid within the period of seven days mentioned in the notice given under rule 34, and if the distraint warrant is not suspended by the president, the property seized or a sufficient portion thereof shall be sold by public auction under the orders of the president, who shall apply the proceeds of the sale to the payment of the amount due on account of the tax, the warrant fee and the distraint fee and the expenses incidental to the detention and sale of the property, and shall return to the person, in whose possession the property was at the time of seizure, any property or sum which may remain after the sale and the application of the proceeds thereof as aforesaid. If the proceeds of the sale are insufficient for the payment of the amount due on account of the tax, the warrant fee and distraint fee and the expenses incidental

to the detention and sale of the property, the president may again proceed under rule 32 in respect of the sum remaining unpaid.

(2) When the property seized is subject to speedy and natural decay, the president may sell it at any time before the expiry of the said period of seven days, unless the amount due is sooner paid.

(3) The president shall consider any objections to the distraint of any property which are made within the said period of seven days and may postpone the sale pending investigation thereof. If the president decides that the property attached was not liable to distraint, he shall return it, or, if it has already been sold, the proceeds of the sale, to the person appearing to be entitled thereto, and may again proceed under rule 33; and all fees and expenses connected with the first distraint and sale shall be recoverable from the defaulter if it shall appear to the president that he wilfully permitted the distraint of the property which to his knowledge was not liable to distraint.

35. (1) Distraint fees shall be payable at such rates, not exceeding those mentioned in Appendix C to these rules as may be determined by the local board.

(2) Such fees shall not be held to include the expenses incidental to the detention of any property distrained under this Act.

36. The property of a person in default under rule 33 may be distrained whenever it may be found within the area of the local board.

37. If the tax due on account of any building remains unpaid at the end of the period mentioned in rule 33 the president may, if the said tax has not remained unpaid for more than twelve months, require the occupier for the time being of such building or land to pay the amount within a specified period; and if the occupier fails to comply with this requisition, the president may distrain and sell any moveable property found on the premises, and the provisions of the foregoing rules shall, mutatis mutandis, apply to all distraints and sales effected under this rule; provided that no occupier shall be liable to prosecution or to a civil suit in respect of any sum recoverable from him under this rule, unless he has wilfully procured distraint or a sufficient distraint.

38. Every person who is prosecuted under rule 35 shall be liable, on proof to the satisfaction of the magistrate that he wilfully omitted to pay the amount due by him or that he wilfully prevented distraint or a sufficient distress, to pay a fine not exceeding twice the amount which may be due by him on account of—

(a) the age and the warrant fee, if any, and

(b) if distraint has taken place, the distraint fee and the expenses incidental to the detention and sale, if any, of the property distrained; and he shall also pay the said amount and the costs of the prosecution.

(c) Neither the president nor any officer or servant of the local board shall directly or indirectly purchase any property at any such sale.

40. Where the collection of tolls or fees leviable under this Act is farmed out, the lease deed may provide that, on breach of any of the terms specified in such deed by the lessee, the lessor—that is the president of the local board concerned—may re-enter upon and retake or resell the farm at the risk of the lessee; and thereupon the term of the original lease shall be determined.

## APPENDIX A.

## DISTRAINT WARRANT

Warrant No. \_\_\_\_\_

To \_\_\_\_\_

Tax \_\_\_\_\_

(Name of officer charged with execution of WARRANT.)

Whereas \_\_\_\_\_ of \_\_\_\_\_ has not paid or shown sufficient assets for the non-payment of the sum of \$\_\_\_\_\_ due for the tax or taxes assessed above for the ending \_\_\_\_\_ although the said sum has been duly demanded from the said \_\_\_\_\_ and \_\_\_\_\_ days have elapsed since such demand was made: This is to command you to demand the said sum of \$\_\_\_\_\_ together with some two per centum fee, failing payment of which you are to distrain the goods and chattels of the said \_\_\_\_\_ (or as the case may be, any goods and chattels found on the premises referred to, to the amount of the said sum of \$\_\_\_\_\_ together with \$\_\_\_\_\_) by warrant for and to cause to be making the charges of taking, keeping, and selling such distrait; and if within seven days next after such distrait, the exact due on account of the said taxes and fees shall not be paid, together with such further sum as may be sufficient to defray the charges of taking and keeping such distrait, to sell the said goods and chattels under orders to be hereafter issued by me, and to remit to the office of the \_\_\_\_\_ the sale-proceeds of the distrait property, out of which the amount due on account of the said taxes and fees (viz., \$\_\_\_\_\_) shall be paid, and the surplus, if any, returned to the owner of the aforesaid distrait. If sufficient distrait cannot be found of the goods and chattels of the said \_\_\_\_\_ you are to certify the same to me together with this warrant.

Witness \_\_\_\_\_

Date \_\_\_\_\_

19 \_\_\_\_\_

(Signature of the president or other officer.)

## APPENDIX B.

## FORM OF INVENTORY AND NOTICE.

(State particular of goods seized.)

Take notice that I have this day seized the goods and chattels specified in the above inventory for the sum of \_\_\_\_\_ dollars due for the taxes mentioned in the margin for the \_\_\_\_\_ and that unless you pay into the office of the \_\_\_\_\_ board of \_\_\_\_\_ the amount due together with the warrant fee, the distrait fee and the cost of taking and keeping the goods and chattels, within seven days from the day of the date of this notice, the goods and chattels will be sold on the \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_ at the \_\_\_\_\_ board office or at such other place as the president may direct; and that the goods and chattels may be sold at any previous date, if they are liable to speedy and natural decay.

Date \_\_\_\_\_

19 \_\_\_\_\_

(Signature of the officer executing the warrant of distrait.)

## APPENDIX C.

## TABLE OF MAXIMUM FEES CHARGEABLE ON DISTRAINTS.

Sum Distrainted for.

Fees.

Under 1 rupee	1 and under 5 rupees	5	10	15	20	25	30	35	40	45	50	55	60	65	70	75	80	85	90	95	100 and above 100
0 4 0	0 6 0	1 0 0	1 5 0	2 0 0	2 5 0	3 0 0	3 5 0	4 0 0	4 5 0	5 0 0	5 5 0	6 0 0	6 5 0	7 0 0	7 5 0	8 0 0	8 5 0	9 0 0	9 5 0	10 0 0	10 0 0

The above charge includes all expenses, except when goods are kept in charge of property distrained, in which case three annas must be paid daily for each man.

## SCHEDULE V.

## FINANCE BOARD.

(See Sections 113, 119 and 123.)

*Expenditure.*

1. Of the purposes to which local funds may be applied under this Act, those to which district, taluk and union funds may respectively be applied are as follow:—

*A.—District Fund.*

- (1) The construction and maintenance of all main or district roads and of all bridges, culverts, road drains, causeways, travellers' bungalows and rest-houses on such roads;
- (2) the planting and preservation of avenues on such roads;
- (3) the construction and working of railways, tramways, motor bus and other transport services;
- (4) the opening and maintenance of secondary and technical schools;
- (5) the cost of the district health officer and his office establishment;
- (6) the cost of all central public health establishments which serve the needs of all taluk boards in the district, including reserve staffs of medical officers, nurses, midwives and vaccinators;
- (7) the training of nurses, midwives and vaccinators;
- (8) salaries, allowances, pensionary contributions, gratuities and pensions of district board servants;
- (9) provision for contributions of all local board servants;
- (10) contributions, in aid of purposes similar to the above, to other local boards, municipal councils and private persons;
- (11) the payment of any amounts falling due on any loans contracted by the district board;
- (12) all other charges necessary for, or incidental to, district board administration.

*B.—Taluk Fund.*

- (1) The construction and maintenance in non-union areas of other than district roads and all bridges, culverts, road drains, causeways, travellers' bungalows and rest-houses on such roads;
- (2) the planting and preservation of avenues on such roads;
- (3) the opening and maintenance of elementary schools;

(4) the establishment and maintenance of hospitals and dispensaries, contributions to municipal and private hospitals and dispensaries, other kinds of medical relief;

(5) the establishment and maintenance of veterinary hospitals and dispensaries;

(6) all charges connected with the sanitation, conservancy, water-supply and drainage and generally with the preservation of the public health in non-union areas, including charges on account of preventive and remedial measures connected with epidemics;

(7) charges connected with vaccination other than charges incurred on routine vaccinations and the training of vaccinators;

(8) establishment and maintenance of markets, cart-stands, slaughter-houses, choultrys and burial and burning grounds in non-union areas;

(9) contributions, in aid of purposes similar to the above, to other local boards, municipal councils and private persons;

(10) the payment of any amounts falling due on any loans contracted by the taluk board;

(11) salaries, allowances, pensionary contributions, pensions and gratuities of taluk board servants;

(12) all other charges necessary for, or incidental to, taluk board administration.

#### *C.—Union Fund.*

(1) Construction and maintenance of roads within union limits other than portions of district roads within such limits; and culverts, road dams and bridges on such roads;

(2) the lighting of all public roads and public places within union limits;

(3) all charges connected with the sanitation, conservancy, water-supply and drainage, and generally the preservation of the public health of the union;

(4) establishment and maintenance of markets, cart-stands, slaughter-houses, and burial and burning grounds in union limits;

(5) the payment of any amounts falling due on any loans contracted by the union board;

(6) salaries, allowances, pensionary contributions, pensions and gratuities of union board servants;

(7) all other charges necessary for, or incidental to, the administration of the union.

2. All charges other than those enumerated above shall be debited to district, taluk or union funds according as they are incurred in the interest of district, taluk or union boards.

3. The proposals for the classification of roads as district roads shall be framed by a committee on which both the district and taluk boards shall be represented in such proportions and manner as may be prescribed; and they shall be sanctioned by the district board after each taluk board has had a reasonable opportunity of expressing its opinion on the proposals.

4. A local board may, with the sanction of the Local Government,

(1) contribute towards the expenses of any public exhibition, ceremony or entertainment in the local area within its jurisdiction;

(2) defray the cost of the preparation and presentation of addresses to persons of distinction visiting the district;

(3) contribute to any charitable fund or to the funds of any institution for the relief of the poor or the treatment of disease or infirmity or the reception of distressed or indigent persons or the investigation of the causes of disease; and

(4) any other extraordinary charges.

#### *Receipts.*

5. The receipts under this Act which shall be credited to district, taluk and union funds respectively are as follow:—

#### *A.—District Funds.*

(1) One-half the land cess levied in the district under section 35, clause (a).

(2) The whole of the land cess levied under section 35, clause (b) (i).

(3) Tolls under section 111.

(4) Fees on licences issued and permissions given by the district board under this Act.

(5) Fees for the use of travellers' bungalows and rest-houses vested in district boards.

(6) Receipts from schools maintained by district boards, inclusive of grants-in-aid to such schools.

(7) Income from endowments and trusts under the management of the district board.

(8) Contributions from Government, other local boards, municipalities, other



local authorities and private persons in aid of services and institutions maintained or financed from district funds.

(9) Fines and penalties levied under this Act by the district board or at its instance or on its behalf.

(10) Sale-proceeds of sweepings, tools and plant, old stores and materials, trees and various produce appertaining to district funds.

(11) Income from, and sale of, buildings, lands and other property belonging to the district board.

(12) Income from district board ferries.

(13) Income from railways, tramways, motor-bus and other transport services maintained by the district board.

(14) Interest on loans and securities.

(15) Interest on arrears of revenue.

(16) Contributions towards Local Fund pensions.

(17) Undeclared deposits and other forfeitures.

#### B.—Tahsil Funds.

(1) One-half the land cess levied in the tahsil under section 85, clause (a).

(2) The whole of the land cess levied under section 85, clause (b) (ii).

(3) The tax on companies levied in non-urban areas under section 99.

(4) The tax on professions levied in non-urban areas under section 100.

(5) The pilgrim tax levied under section 117 in respect of places of pilgrimage which are not included in unions.

(6) Fees on licences issued and permissions given by the tahsil board under this Act.

(7) Fees for the use of cartstands, markets and slaughter-houses constructed or maintained from tahsil funds and fees for the temporary occupation of market sites, village sites, roads, burial and burning-grounds, and other similar public places or parts thereof.

(8) Fees for the use of abutments and travellers' rest houses vested in tahsil boards.

(9) Receipts of schools maintained by the tahsil board including grants-in-aid to such schools.

(10) Receipts of hospitals and dispensaries maintained by the tahsil board.

(11) Income from endowments and trusts under the management of the tahsil board.

(12) Contributions from Government, other local boards, municipalities,

other local authorities and private persons in aid of any institutions or services maintained or financed from taluk funds.

(12) Fines levied for nuisances and for offences against the Places of Public Resort Act, 1888, when committed beyond union limits.

(13) Fines and penalties levied under this Act by the taluk board or at its instance or on its behalf.

(14) Sale-proceeds of scrapings, old stores and materials, trees and avenues produce appertaining to other than district roads in non-union areas.

(15) Receipts from taluk board farms and fisheries.

(16) Interest on loans and securities.

(17) Interest on arrears of revenue.

(18) Income from, and sale of, buildings, lands and other property belonging to the taluk board.

#### C.—Union Funds.

(1) The tax on companies levied in union areas under section 94.

(2) The tax on professions levied in union areas under section 100.

(3) The house-tax.

(4) The pilgrim tax levied under section 117 in respect of places of pilgrimages which are included in unions.

(5) Fees on licenses issued and permissions given by the union board under this Act.

(6) Fees levied in public markets in union limits, provided that, where the net income under this item from a weekly market exceeds Rs. 500 in any year, the excess shall be shared equally between the union board and the taluk board.

(7) Fees for the use of cartstalls and slaughter-houses constructed or maintained from union funds and fees for the temporary occupation of village sites, roads, burial and burning grounds and other similar public places or parts thereof in the union.

(8) Income from endowments and trusts under the management of the union board.

(9) Contributions from Government, other local boards, municipal councils, other local authorities and private persons in aid of any institutions maintained or financed from union funds.

(10) Fines levied for nuisances and for offences against the Madras Places of Public Resort Act, 1888, when committed within union limits.

(11) Fines and penalties levied under this Act by the union board, or at its instance or on its behalf.

(12) Sale-proceeds of sweepings, old stores and materials, tools and various produce in unions.

(13) Income from union feries and fisheries.

(14) Interest on loans and securities.

(15) Interest on arrears of revenue.

(16) Income from, and sale of, buildings, lands and other property belonging to the union board.

4. All receipts other than those enumerated above shall be credited to district, taluk and union funds according as they arise out of, or are received for expenditure on, services looked after by district, taluk or union boards.

5. The Local Government may—

(a) transfer annually to district boards a share of the excise revenue collected in the districts; and

(b) make such other recurring and non-recurring subsidies as they think fit in aid of the funds of all or any of the local boards.

#### *General.*

6. (1) All moneys received by a local board shall be lodged in the nearest Government treasury.

(2) A district or taluk board may, with the sanction of the Local Government, and a union board may, with the sanction of the taluk board,

(a) lodge its moneys in a bank; and

(b) invest any sums not required for immediate use in any manner which the Local Government may by general or special order approve.

7. (1) All orders or cheques against a local fund shall be signed by the president or by some person duly authorised in this behalf by the president; and the treasury or bank in which the fund is lodged shall, so far as the funds in the credit of the local board admit, pay all orders or cheques against the fund which are so signed.

(2) If the local board shall have given previous authority in writing, such treasury or bank may at once pay out of the fund of such local board without such order or cheque any expenses which the Local Government have incurred on behalf of the board.

## SCHEDULE VI.

## LIST OF DANGEROUS DISEASES.

(See section 137.)

Anthrax.	Leprosy.
Chickenspox.	Plague.
Cholera.	Smallpox.
Diphtheria.	Tuberculosis.
Etiatic fever.	Typhoid fever.
Glanders.	

## SCHEDULE VII.

PURPOSES FOR WHICH PROCESS MAY NOT  
BE USED WITHOUT A LICENSE.

(See Section 200.)

- (c) boiling camphor;
- (d) melting tallow or sulphur;
- (e) storing or otherwise dealing with oil, blood, bones, hides, fish or skins;
- (f) tanning hides and skins;
- (g) washing or drying wool or hair;
- (h) making fish-oil;
- (i) making soap or burning lime;
- (j) manufacturing or distilling sugar; manufacturing artificial manure; manufacturing or refining sugar; manufacturing sugar-candy;
- (k) manufacturing gunpowder or fireworks;
- (l) burning bricks or tiles in kilns;
- (m) keeping a hotel, restaurant, eating-house, coffee house, boarding house or lodging-house (other than a student's hostel under public or recognized control);
- (n) manufacturing ice or aerated waters;
- (o) selling timber or storing it for sale;
- (p) is general storing any explosive or combustible material, manufacturing anything from which offensive or unwholesome smells arise, using for any industrial purpose any fuel or machinery or doing in the course of any industrial process anything which is likely to be offensive or dangerous to human life or health or property.

SCHEDULE VIII.  
ORDINARY PENALTIES.  
(See section 214.)

[illegible]

Ordinary penalties were

[illegible]

**SCHEDULE XX.**  
**PERMITS FOR DISTURBING PARAGRAPHS.**  
**(See Section 214.)**

Section.	Sub- section or clause.	Subject.	Penalty for which they are imposed.
(1)	(2)	(3)	(4)
229	"	Failure to stop excavation in dangerous stream, etc., when a well, creek or reservoir, or stream or dam is near.	Two years.
230	(1)	Failure to stop excavation in stream, spring, hill top, etc., bank, well, etc.	Do.
231	(2)	Discharging water polluting use of water in which public have interest.	Do.
232	(3)	Allowing water from a ditch, stream, etc., to enter place set apart for drinking, bathing or washing clothes.	Do.
233	(4)	Allowing dirt to flow in public roads, etc.	Do.
234	"	Failure to stop excavation to stream or ditch at season.	Do.
235	"	Failure to stop place of public improvement.	Two hundred dollars.
236	(1)	Using any place for the disposal of the dead without a license.	Twenty years.
237	"	Failure to stop excavation to town off, make down, mound or other dangerous structure.	Two years.
238	(2)	Failure to stop excavation to mound, log or cut down dangerous tree.	Do.
239	"	Failure to stop excavation to house building or shed or barn, penn or out building and fence or fence or enclosing wall.	Do.
240	(3)	Failure to stop excavation to spring, etc., back at other place than ground in public lands to supply.	Do.
241	(4)	Changing floor a public road without a license.	Do.
242	(5)	Failure to stop dangerous encroachment.	Do.
243	(6)	Failure to stop excavation to other structure, etc., building or land in duty area or enclosure with access regulation.	Do.
244	(7)	Failure to stop excavation to structure a building.	Do.
245	"	Excavated building of water containing of iron, etc., in the way public road.	Twenty years.
246	"	Allowing down, ground-free windows, etc., to open outwardly against houses or outbuildings.	Two years.
247	(1)	Failure to remove or alter structure.	Do.
248	(2)	Excavated, construction of building over a ditch or in ground beneath, etc., by vehicle.	Two years.
249	(3)	Failure to stop excavation to structure a building constructed without permission or authority in the town of permission.	Do.
250	"	Failure to stop excavation to other public place, station, house, etc., from land or young public road, etc.	Two years.
251	(4)	Unauthorized making of hole or placing construction in public road.	Two years.
252	"	Failure to remove any building, etc., or land around in road width.	Do.
253	(5)	Placing a water valve for fire without a license.	Do.
254	(6)	Failure to remove or alter public market of animal or public market.	Two years.
255	"	Keeping upon a private market without license or authority in house.	Two hundred dollars.
256	(1)	Laying off land in a public market without a method.	Two years.
257	"	Failure to remove or alter public market of animal or public market.	Do.
258	"	Failure to stop excavation to structure a building, etc., for a public market, etc., to road, etc.	Do.
259	(2)	Keeping upon a private market other suspension or contract of license for the defect in any part.	Twenty years.
260	"	Excavation in public market.	Do.
261	(3)	Keeping upon a private market without a license.	Twenty years.
262	"	Using a place for an off public improvement in the without a license.	Do.
263	"	Excavation of factory or workshop, etc.	Two hundred dollars.
264	"	Excavation of other regarding structure of structure.	Two years.



## SCHEDULE X.

## TRANSJERREY PROVINCE.

(See section 145.)

1. In these rules, the expression 'the old Act' means the Madras Local Boards Act, 1884.

*Districts, Taluks and Unions.*

2. Every local area which at the commencement of this Act is a district or taluk under the old Act shall be deemed to have been declared to be a district or taluk, as the case may be, under this Act.

3. Every electoral circle constituted under the rules framed under the old Act for election of taluk board members and in force at the commencement of this Act shall be deemed to have been constituted as an electoral circle under this Act.

4. (1) Notwithstanding anything contained in section 4, the Local Government may, before the commencement of this Act, declare that any union constituted under the old Act shall, from the commencement of this Act, be deemed to be a union under this Act.

(2) Unions under the old Act which are not so declared under sub-rule (1) shall cease to be unions and the panchayats having jurisdiction over them shall be dissolved from such dates as may be fixed by the Local Government; and, in the absence of any direction to the contrary, the district board shall pass such orders as it deems fit as to the disposal of the property belonging to the panchayats concerned.

*The Nilgiris and Kanyakumari District Boards.*

5. (1) The president and members of the Nilgiris and Kanyakumari district boards holding office at the commencement of this Act shall be deemed, notwithstanding the provisions of Chapter III, to have been appointed president and members of their respective district boards under this Act; and shall exercise all the powers and be subject to all the duties of the president and members respectively, under this Act.

(2) They shall hold office for such term not exceeding one year as may be fixed by the Local Government.

(3) The Local Government shall determine what, on the date of expiry of the term fixed under sub-rule (2), shall be

- (a) the total number of members of each of these district boards; and
- (b) the number or proportion of such members to be elected; and shall make appointments and cause arrangements for election to be made under this Act, so that the newly-appointed or elected president and members may swear office on the date of expiry of the term fixed under sub-rule (2).

*District Boards other than Kanyakumari and the Nilgiris.*

6. Rules 7 and 8 shall govern the constitution of district boards other than the Kanyakumari and Nilgiris district boards.

7. The Local Government shall, subject to the provisions of sections 7 and 8, notify what at the commencement of this Act shall be

- (a) the total number of members of each district board;
- (b) the number or proportion of such members to be elected; and
- (c) the number of elected members to be returned by each of the taluk boards in the district.

8. (1) The president and members of a district board who, at the commencement of this Act, are holding office under the old Act, shall, subject to the provisions of sub-rule (2) to (4), be deemed to have been appointed or elected, as the case may be, president and members respectively of the district board under this Act.

(5) On the coming into force of this Act, the following persons holding office as members of a district board shall vacate such office:—

- (a) district collectors who are not also presidents of district boards;
- (b) revenue divisional officers who are not also presidents of taluk boards;
- (c) appointed members;
- (d) elected members who are salaried officers under Government.

Provided that any elected or appointed member who is also vice-president shall, notwithstanding the provisions of section 13, continue in office both as member and as vice-president until the expiry of his term under the old Act, unless and earlier date he ceases to be a member under this Act.

- (3) The term of office of
- (a) the other elected members and
- (b) the president,

holding office at the commencement of this Act, shall expire on the date on which it would have expired under the old Act, unless at an earlier date they cease to be members under the provisions of this Act.

Provided that the term of office of the president who is also district collector shall, for the purposes of this sub-rule, be deemed to have commenced on the date on which, prior to this Act, he last assumed office as such president and to extend for a period of three years from such date, unless sooner terminated under the provisions of this Act.

(4) Within three months from the commencement of this Act, the Local Government shall make such appointments, and the president of the district board shall cause such arrangements for election to be made, under this Act as are necessary, after making allowance for those who under this Act are ex-officio members of the district board, for filling up the vacancies resulting from the operation of sub-rule (3) and for bringing up the total number of members and the number of elected members to the figures or proportions, as the case may be, notified under rule 7.

#### Tahsil Boards.

9. The Local Government shall fix, by notification, a date, not being later than one year from the commencement of this Act, on which the first reconstituted tahsil board in any tahsil shall come into existence and the members elected or appointed under this Act for the first time shall assume office.

Provided that, for reasons of a special character, the Local Government may by notification extend the time allowable under this rule by a period not exceeding six months.

10. (1) The term of office of the president of a tahsil board holding office at the commencement of this Act shall extend until a new president elected or appointed under rule 13 (5) assumes office.

(2) The term of office of the other members of a tahsil board holding office at the commencement of this Act shall expire on the date fixed in the notification under rule 9.

(2) Such president and members shall during the period specified in sub-rules (1) and (2) have all the powers and be subject to all the duties of the president and members respectively of a taluk board under this Act.

11. Any vacancy in the office

(a) of president of a taluk board before the date on which a new president elected or appointed under rule 12 (3) assumes office, or

(b) of member of a taluk board before the date fixed in the notification under rule 9, shall be filled up in the same manner as it would have been filled up under the old Act:

Provided as follows:—

(i) Where the district board is of opinion that the holding of an election for filling up a vacancy in the office of member of a taluk board is unnecessary or inconvenient, the president of the district board shall appoint a person to such office; and

(ii) any person elected or appointed under this rule shall hold office only up to the date referred to in clause (a) or clause (b) as the case may be.

12. (1) Within six months from the commencement of this Act,

(a) every district board shall determine and notify, under sub-section (4) of section 10, the total and elective strengths of every taluk board within its jurisdiction, and

(b) every taluk board shall determine under section 48 and notify under section 50 the number of members which each of the electoral circles in the taluk may return.

(2) The president of the district board shall, in respect of the taluk boards in his jurisdiction, make appointments, and cause arrangements to be made for election, of members, so that the newly appointed and elected members may come into office on the date notified under rule 9.

(3) On or as soon as may be after such date, a meeting shall be held on a day and at a time fixed by the president of the district board for the election in the prescribed manner of the president of the reconstituted taluk board and of the representatives of each taluk board on the district board:

Provided that, in cases where under subsection (2) of section 12 the Local Government have directed otherwise, the appointment of a president shall be so made as to permit of his assuming office within a fortnight of the date fixed in the notification under rule 9.

*Union Boards.*

\* 13. In respect of any area declared under rule 4 (1) to be a union under this Act, the chairman and members of the union presidency holding office under the old Act at the time of commencement of this Act shall continue in office until such date—not being later than one year, from the commencement of this Act—as the Local Government may fix by notification for the constitution of the first union board under this Act; and shall during such period have all the powers and be subject to all the duties of the president and members respectively of a union board under this Act.

14. Any vacancy in the office of president or member of a union board which occurs before the date fixed in the notification of the Local Government under rule 11 shall be filled up by the president of the taluk board by appointment, provided that the persons appointed shall hold office only up to the date aforesaid.

15. (1) The taluk board shall within three months of the commencement of this Act determine and notify under subsection (4) of section 20 the total and elective strengths of every union board within its jurisdiction.

(2) The president of the taluk board shall make appointments, and make arrangements to be made for election, of members of union boards so that the newly appointed and elected members shall come into office on the date notified by the Local Government under rule 11.

(3) On or as soon as may be after such date, a meeting shall be held, on a day and at a time fixed by the president of the taluk board, for the election in the prescribed manner of the president of the union board.

(By order of His Excellency the Governor in Council)

F. J. RICHARDS,  
*Acting Secy. to Govt. L. & M. (Legislative) Dept.*